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# Land Tenure and Taxation in Nepal

VOLUME III

The Jagir, Rakam, and Kipat Tenure Systems

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as part of the research program  
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## PREFACE

This volume, the third in a four-volume series of studies on the land tenure and taxation systems of Nepal, deals with Rakam, Jagir and Kipat systems of land tenure. The Jagir system was the result of land assignments in consideration of service in the administration and the army; Rakam emerged when a compulsory labor tax was exacted on the basis of land and homestead ownership; the Kipat system is a form of communal land tenure prevalent in the eastern, and several western hill districts of Nepal. Unlike the other volumes in this series, this volume deals exclusively with land tenure systems prevalent in the hill regions of Nepal.

As a result of reform measures undertaken in recent years by the Government of Nepal, the Jagir and Rakam systems have been abolished, while the Kipat system has been retained only in the case of the Limbu community in eastern Nepal. However, a full discussion in this study of all these forms of land tenure has been considered essential in order to impart a balanced perspective to the evolution of the land tenure and taxation systems of Nepal in general and, in addition, to insure a better understanding of recent land tenure reform measures. As in the previous volumes, primary emphasis has been placed upon the definition of terms and a description of these systems from an historical viewpoint.

The basic resource materials for the present study have been the official records of the Ministry of Law and the Lagat Phant (Land Records Office) of the Department of Land Revenue, Ministry of Finance. In addition, some useful materials were also obtained from the Jaishi Kotha (Tibetan Affairs) Section of the Ministry of Foreign Affairs. My thanks are due to the concerned authorities of His Majesty's Government for permission to utilize these materials as well as for their untiring cooperation.

Records utilized for the present study from the Ministry of Law include the first Legal Code of Nepal, issued in printed form by Prime Minister Jang Bahadur Rana in 1870, and its subsequent editions. An intensive study of changes in land legislation as incorporated in these editions has contributed to a deeper understanding of the development of the land tenure and taxation system in Nepal. In addition, administrative regulations relating to the Jagir and Rakam systems were also obtained from this Ministry. The Lagat Phant (Land Records Office) has provided a voluminous collection of orders, regulations, notifications and reports on the Jagir, Rakam, and Kipat land tenure systems from the mid-eighteenth century up to the present. Records of Rakam lands compiled by Prime Minister Jang Bahadur in 1854-55 and by Prime Minister Bir Shamsheer in 1892-93 are worth special mention

in this connection.

I must thank Mr. Deva Man Angdembe and Mr. Barta Bahadur Subba of Terhathum district for the useful information they have supplied to me on the Kipat system. Mr. Lionel Caplan, at present a research scholar at the School of Oriental and African Studies in London, has kindly placed at my disposal the valuable materials and information on the Kipat system he collected in the course of his field studies in Ilam. My thanks are also due to Mr. Shankar Man Amatya for the interest and enthusiasm with which he has assisted me in selecting and copying voluminous materials.

I am deeply indebted to Dr. Leo E. Rose for his cooperation, assistance and inspiration in undertaking these studies and for the sympathy and understanding with which he has edited the manuscripts. Finally, I would like to express gratitude to the Institute of International Studies of the University of California, Berkeley, for publishing these volumes.

Kathmandu  
December, 1964

Mahesh C. Regmi

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PART 1

THE LAND ASSIGNMENT SYSTEM: JAGIR TENURE

## I. THE ORIGIN AND EVOLUTION OF THE JAGIR SYSTEM

According to the traditional land system in Nepal, the State was a landlord entitled to receive rents from the cultivators. There existed a clear division of the fruits of the cultivation of the land--Talsing-Boti, the landlord's share accruing to the State, and Mohi-Boti, the portion of the crops that the cultivator was allowed to retain.\* Assignments of the Talsing-Boti in favor of government employees and functionaries as their emoluments created the Jagir form of land tenure. Lands on which the State retained the Talsing-Boti were in contradistinction, designated as Jagera\*\* or reserve, presumably in anticipation of their eventual assignment as Jagir. The totality of Jagera and Jagir lands constituted the area owned by the State under Raikar tenure.\*\*\*

### ORIGIN OF THE JAGIR SYSTEM

The use of the term Jagir, which is of Persian origin, to denote land assignments to government employees and functionaries was originally confined to India\*\*\*\* where, during the Muslim

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\*This meant a division of the fruits of the soil between the ultimate owner, the State, and the cultivator, whose rights were limited to usufruct. The Raikar system in Nepal may therefore be compared to the Miri land tenure system of Syria and Iraq, under which the raqaba or absolute ownership belonged to the State, and the usufruct or tasarruf to the individual. (Doreen Warriner, Land Reform and Development in the Middle East, p. 66.)

\*\*The term Khalisa was also used to denote such reserve lands. This would appear to be an influence of the terminology followed in medieval India. Cf. Sir Richard Burn, ed., The Cambridge History of India, Vol. IV, p. 456.

\*\*\*See Volume I of this study for a description of Raikar tenure.

\*\*\*\*"Jagir is really a compound of two Persian words and should strictly be, though is most often not, spelt Jai-gir. Literally, it means [one] holding or occupying a place. Baha-i-Ajam, the great Persian dictionary completed in 1739-40 in India, offers a definition of its technical sense: 'Jai-gir, Jagir. A tract of land which Kings grant to mansabdars and [persons] of that kind, that they might take its revenue [mahsul] from cultivation, whatever it be.' (Nawal Kishor, ed., p. 283) The use of Jagir as a technical word with this sense seems to have been

period, lands were assigned to government officials with the obligation to provide troops for the sovereign's needs.<sup>1</sup> This system appears to have been imitated by Nepali chieftains prior to the political unification of the country towards the last quarter of the eighteenth century.\* Although the system of land assignments in lieu of cash remuneration to government officials was prevalent in India during the Hindu period also,<sup>2</sup> the common use of this Persian term suggests that it was the Moghal rather than the Hindu system which contributed to the origin of the Jagir system in Nepal.

However, there is evidence to indicate that the Jagir system as it evolved in Nepal acquired characteristics which differentiated it basically from the system prevailing in India. In India the term Jagir "covered a medley of grants for maintenance, appreciation or remuneration created for reasons of political expediency or exigencies of administration."<sup>3</sup> Jagir ownership in India thus did not necessarily imply the obligation to discharge specific functions, and was often the result of services rendered in the past, instead of a form of compensation for current services.\*\* In Nepal, on the other hand, land grants in appreciation of service were usually associated with the Birta\*\*\* system.

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confined to India. It does not appear, for example, in the glossary of terms in Professor Lambton's Landlord and Peasant in Persia. In India too it came into use only in the 15th century. . . ." (Irfan Habib, The Agrarian System of Moghal India, page 256, footnote.)

\*According to a Nepali authority, "Towards the middle of the eighteenth century, the chieftains of principalities in the hill region and the Tarai, instead of remunerating their employees in cash, assigned tracts of land to all, from high officials to orderlies" [Baburam Acharya, Nepal Ko Bhumi Byabastha (Nepal's Land System), unpublished manuscript]. For a Jagir assignment made by King Bisantar Sen of Vijayapur in eastern Nepal in 1751, prior to the Gorkha conquest, see Shankar Man Rajbanshi, Puratattwa Patra Sangraha (A Collection of Ancient Documents), Part II, p. 9. See also Yogi Naraharinath and Krishna Bahadur Gurung, Shri Gurung Magar Vamshavali (Genealogies of Gurungs and Magars), p. 58.

\*\* Jagirdars had thus more permanent rights in their land assignments in India than in Nepal. This perhaps explains the fact that consequent to abolition after 1947, compensation was paid to Jagirdars in India. On the other hand, their counterparts in Nepal received no such consideration when the Jagir system was abolished in 1951.

\*\*\* i.e. land grants made by the State in favor of individuals, often taxable and conditional.

Moreover, while in India the Jagir system evolved mainly as a form of land assignment, in Nepal this was not necessarily the case. The term Jagir was used primarily to denote emoluments, which might be paid in various forms such as monthly salaries in cash directly from the treasury and assignments of land and other revenues.\* There are examples of revenues from such sources as government-owned mines,<sup>4</sup> water mills,<sup>5</sup> or customs duties and even such commodities as salt<sup>6</sup> having been assigned as Jagir. Jagirs of this type therefore had no connection whatsoever with the land tenure system. Nevertheless, the gradual extension of the administrative authority of the State in the collection of customs and other taxes, and the preeminent position of land as a source of revenue insured that it was utilized to provide for the major portion of Jagir assignments.\*\*

Occasionally, when cultivated land was not available to meet the full value of the Jagir assignment, the deficit was covered through the assignment of revenues from other sources. Often the assignment of lands was nothing more than a formal accounting procedure. For example, in one Jagir assignment made by King Rajendra Bikram in 1846, the total area of Khet\*\*\* lands assigned was given as 67,060 muris, in addition to Rs 2,805 from Pakho\*\*\*\* lands. The total value of the assignment, calculating revenue from Khet land at Rs 0.25 per muri, was Rs 19,570.00, which was entirely met through the proceeds of miscellaneous

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\*Government employees in Nepal are thus still popularly designated as Jagirdars, and their service as Jagir, although the Jagir land tenure system has been abolished.

\*\*Until around the first quarter of the present century, the emoluments paid to government employees assumed any of the following forms:

1. Jagir land assignments: In the case of top-ranking officials, these assignments included cash revenues from Pakho holdings.
2. Dard, or assignments in cash: When these were paid directly from the central treasury, payment was usually made in four installments spread through the year.
3. Darmaha or monthly salaries in cash directly from the treasury.

During the prime ministership of Chandra Shamsher (1901-29) the Dard system appears to have been almost completely abolished.

\*\*\*i.e. irrigated land on which paddy and wheat can be grown.

\*\*\*\*i.e. unirrigated land on which only maize, millet and other dry crops can be grown.

contractual revenues.<sup>7</sup> It would have been a simpler procedure to assign the value of the Jagir directly from these revenues. That land was used as the medium of accounting indicates the increasing identification of Jagirs with the land tenure system.

A precise definition of Jagir land tenure is complicated by the fact that not infrequently revenues from lands other than Raikar were also assigned as Jagir. Several forms of Birta tenure were subject to taxation, and the proceeds of these taxes were assigned to government employees as Jagir.<sup>8</sup> Surplus revenues from Guthi lands\* as well as the proceeds of taxes on Kipat lands\*\* were occasionally assigned in the same way. But in none of these cases was the concerned land holding regarded as Jagir. Jagir land tenure in fact emerged only through the assignments of revenues from Raikar lands. The present study, which is limited to an analysis of the general features of Jagir land assignments and their various categories, a description of the condition of the peasantry on Jagir land, and of the measures taken by the Government of Nepal from time to time to bring such lands within the ambit of Raikar taxation is therefore concerned with the Jagir system in the narrower sense of the term as applied to Raikar lands when their revenues were assigned as emoluments to government employees and functionaries.

#### RAISON D'ETRE OF THE JAGIR SYSTEM

The evolution of the Jagir system in Nepal had conspicuous economic, administrative and political overtones beyond the mere fact of its being patterned after the Indian model. It was influenced by such factors as the preponderantly non-monetized and non-centralized character of the fiscal system, the need for financing a fast-growing administrative structure subsequent to political unification, and the ubiquitous yearning for landownership and privilege in a primarily feudalistic society.

Over a large part of the hill region and Kathmandu Valley, the major constituents of the land tax were assessed in kind. The collection of revenue in this form, however, would have created

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\*i.e. lands endowed for charitable and religious purposes. Cf. Government of Nepal, Revenue Department Records, "Jagir Land Assignment to Colonel Shamsher Bikram Rana," Khangri Dhadha Records, 1938-50.

\*\* i.e. lands owned under communal tenure mainly by the Limbu community in Ilam and Dhankuta districts in the eastern hill region. Cf. Revenue Collection Contract with Subba Mukund Singh and Others, Kartik Badi 6, 1892 (October, 1835).

manifold problems, such as the construction of storage facilities in different parts of the country and profitable disposal in the absence of transport and communication facilities. Thus while the flow of income from land tax collections was checked at different points, the financial liabilities of the government remained intact. Instead of assuming the burden of land tax collection directly, therefore, the government partially mitigated such liabilities by assigning lands to its employees as their emoluments. All that the government was required to do under this system was to prepare land records and, later, lists of tax assessments, leaving the more difficult task of collection and utilization to the Jagirdar. Even when land and other revenues were assessed in cash, such assignments made it unnecessary for the government to maintain a permanent machinery for collection. In other words, the Jagirdar, in addition to his regular functions, also acted as a collection agent on behalf of the government.

After 1769, when King Prithvi Narayan Shah of Gorkha (West No. 2 District) laid the foundations of the present Kingdom of Nepal by conquering Kathmandu, the increased administrative and military requirements of a rapidly expanding empire lent an added significance to the Jagir system. Prithvi Narayan Shah directed that assignments of land should be made to army employees so that they should remain free from domestic worries.<sup>9</sup> This directive was no doubt inspired by consideration for the sentimental attachment to landownership characteristic of members of primitive agricultural communities, irrespective of their actual occupation. Prithvi Narayan Shah's conquests led to a heavy influx of people from the hill regions to Kathmandu Valley. Members of the nobility and of the military classes of the newly established kingdom invariably came from western Nepal, and the conferring of Jagir grants to such of them as received appointments in the government as well as the army must have been an important factor contributing to the stability and organization of the newly established regime. In fact, in the absence of a broadbased money economy and public finance system, the requirements of a large scale administrative and military machinery could scarcely have been fulfilled without recourse to the Jagir system.\* Since cultivable

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\*According to the French scholar Sylvain Levi, "The ingenious system of the annual 'Jagirs' permits the Gurkhas to compensate the shortage of metallic currency. . . . Each year at the Pajani the King as absolute proprietor of the land bestows on the servants he employs or maintains, a fief the extent and value of which naturally vary with the importance of the obligations. On the expiry of the year the fief returns to the King who again disposes it according to his wishes. These fiefs bear the Persian name of 'Jagirs' and the privileged are called 'Jagirdars.'" (Sylvain Levi, *Le Nepal*, Vol. II, Paris, Ernest Leroux, 1905 [typewritten English translation].)

lands were fairly abundant, it was much more sensible to assign lands rather than to pay emoluments in cash. Legislation prescribing the assignment of land in preference to cash salaries as the emoluments of government employees was in force until around 1948.<sup>10</sup>

There is no evidence that the shortage of cultivated lands presented any limitation to the proliferation of Jagir land grants. In many cases, wastelands were granted as Jagir, and Jagirdars were under obligation to reclaim them and appropriate rents thereon.<sup>11</sup> The government thus solved simultaneously the problems of compensating its employees and promoting land reclamation and settlement. When the grants consisted of both cultivated and wastelands, the recipient was directed to bring the latter under cultivation,<sup>12</sup> and occasionally the government itself took steps to ensure that this was done.<sup>13</sup> Jagir land grants were often made with the specific objective of encouraging land reclamation,<sup>14</sup> and tax exemptions were provided to the recipient in the concerned area to make the assignment more attractive financially.<sup>15</sup>

During the last quarter of the eighteenth century, more than sixty petty kingdoms and principalities in the hill region and the Tarai were annexed by Kathmandu. Expansion towards the plains of northern India was checked only after the Anglo-Nepal War of 1814-16. For nearly three decades Kathmandu was engaged in intensive military activity. To meet this exigency, lands in newly conquered territories were utilized for the maintenance of the conquering armies. In addition, the government also implemented measures to widen the ambit of the Jagir system, even when this meant an encroachment on the traditional privileges enjoyed by other land tenure forms, particularly Birta. In 1806, all Birta lands owned by Brahmins as well as Guthi lands were confiscated and assigned as Jagir.\* Available evidence indicates that even after the conclusion of the 1814-16 Anglo-Nepal War, Kathmandu remained preoccupied with the objective of fighting the British again at some opportune moment.<sup>16</sup> Thus there existed an intimate connection between the military power of the government and land assignments under the Jagir system. It is doubtful whether in the absence of this system it would have been possible

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\*See Vol. II, pp. 88-89. This was what Prime Minister Jang Bahadur maintained while initiating measures in 1846 to restore the confiscated lands to their former owners. (Chittaranjan Nepali, *op. cit.*, pp. 283-4.) However, there is evidence that not all the confiscated lands were utilized as Jagir. A considerable portion of the revenues from such lands appears to have been directly collected by the government and deposited in a special fund at the treasury. (Cf. Order Regarding Expenses of Nepali Delegation to China, Ashadh Sudi, 1909 [June, 1852].)

to maintain an army large enough to fight on two fronts simultaneously.\*

Military considerations during the first quarter of the nineteenth century provided further support for the Jagir system. In January, 1804, the 1801 Anglo-Nepal Commercial Treaty was formally annulled, war was considered imminent, and vigorous military preparations were undertaken.<sup>17</sup> The settlement of strategic areas in the Nepal-India border formed part of such preparations, particularly at Makwanpur.\*\* In 1804, Jagir grants in Makwanpur were made to several families and the Jagirdars were required to reclaim wastelands, promote settlement, repair and maintain the local fort, collect information about "the southern areas" (that is, British India), and transmit it to Kathmandu, maintain supplies of foodgrains, ammunition, and cannon in the fort, equip troops with bows and arrows, provide necessary gunpowder and have them practice marksmanship every morning and evening and gradually increase their number.<sup>18</sup> Moreover, in keeping with the traditional policy of utilizing the inaccessibility of Kathmandu Valley as a natural line of defense, another similar grant in the same area directed the Jagirdar to:

Restrict the use of the Chakhal-Khani route to Kathmandu Valley for your own journeys only. Do not let others use it. Even the routes that you [are permitted to] use shall be made narrow and difficult. All smugglers' tracks shall be closed. Maintain only one route through the Churia hills, whichever is the worst one. All other routes [through the Churia hills] shall be closed . . . and cane and thorny bushes shall be planted thereon.<sup>19</sup>

The Jagir system was thus utilized to promote settlement in this strategic area and organize it as a military base.

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\*This happened in 1791-93, when Nepal was fighting the Chinese in the north and the Indian chieftains at Garhwal in the southwest simultaneously. See Dhanbajra Bajracharya and Jnan Mani Nepal, Aitihāsik Patra Sangraha (A Collection of Historical Letters), p. 56.

\*\*Attention to the strategic importance of this area as a trade route and gateway to Kathmandu Valley had been focused by Nawab Mir Kasim's invasion in 1763 (D. R. Regmi, Modern Nepal, p. 63).



## TRADITIONAL JAGIR PRIVILEGES

Since in several cases Jagirs consisted of waste lands which the assignee was expected to reclaim and resettle, it is evident that Jagir rights originally included rights in the soil and not merely the right to appropriate revenue. Under the traditional Jagir system, therefore, government officials also were landowners with broad administrative, revenue and judicial authority. While the government made frequent personnel changes in the administration, the basic characteristics of this class of administrators were not altered. Direct contact between the State and the people was obstructed, and the Jagirdar class enjoyed considerable autonomy at the regional level.

The most important privilege that Jagir land tenure conferred was the right to appropriate income from out of the produce of the land. Since Jagir grants were often made in distant and widely separated areas, and since government employees could hardly be expected to undertake personal cultivation in addition to the responsibilities of office, the cultivation of Jagir lands was usually left in the hands of tenants. In any case, the Jagirdar's tenure on his Jagir land, dependent as it was upon his official position, was too insecure to make it worthwhile for him to make this a matter of choice. The result was that the principal portion of the Jagirdar's income consisted of rents.

It is necessary to give proper consideration to the rentier rights enjoyed by Jagirdars, for the gradual evolution of rentier rights on Raikar lands, even when unassigned as Jagir, tended to obscure this privilege of Jagir tenure in the course of time. Such rights emerged during a stage in the development of Nepal's land tenure system when there was a direct relationship between the State and the cultivator on Raikar land. At a time when rights in such lands were as a rule limited to actual cultivation, possession of Raikar land was nothing more than tenancy. There was therefore little possibility of enjoying an unearned income in the form of rents from such lands. However, by assigning ownership rights to the Jagirdar, the State enabled him to realize rents from the cultivators working on the land assigned as Jagir. This necessarily placed the Jagirdar in a position of privilege, second only to that of Birta-owners. Moreover, Jagir incomes also included the proceeds of miscellaneous levies, such as the Chardam Theki and the Ghiukhana,\* that were constituent

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\*Appointment of Aplu Singh as Mohinaike, Marga Badi 4, 1882 (November, 1825). Chardam Theki was a special cash assessment levied occasionally on Khet lands in the hill districts and Kathmandu Valley. Ghiukhana was a similar assessment, generally levied in addition to assessments in kind.

parts of the agricultural land tax system, particularly in Kathmandu and the hill districts.

Possession of land under Jagir tenure generally also entitled the Jagirdar to appropriate revenues from several nonagricultural sources such as customs duties,<sup>20</sup> fisheries, forests, judicial fines, and escheats<sup>21</sup> in the area covered by the assignment. Such taxes as the Gadimubarak, which was levied when a new King came to the throne,<sup>22</sup> or the Dharmadhikar tax, which was levied on behalf of the chief ecclesiastical authority of the kingdom,<sup>23</sup> were of course reserved by the State and were not assigned to Jagirdars. There was no consistency in the number and nature of the nonagricultural revenues assigned to the Jagirdar or reserved for the government or the royal palace, which varied with the size of the Jagir holding and the status of the Jagirdar. Some Jagir assignments comprised only a field and so precluded the enjoyment of nonagricultural incomes; others include an entire town,<sup>24</sup> and thus made it possible, indeed probably necessary in view of administrative difficulties, to include nonagricultural revenues in the assignment. There were also a large number of cases in which the Jagirdar was not specifically entitled to appropriate such nonagricultural revenues,<sup>25</sup> and presumably income from Jagir grants of this category was limited to land revenues.

It is interesting to note that Jagir assignments do not appear to have included the right to exact unpaid labor (begar) from the inhabitants of the area covered by the assignment, even though such labor was exacted freely by the government in unassigned areas. Legislation was in force until 1963 prohibiting government officials and functionaries from utilizing unpaid labor without specific permission.<sup>26</sup> Nevertheless, Jagirdars usually ignored this restriction and, according to an English official who visited Nepal in 1793,

Persons of a certain rank . . . do not maintain bearers, it being among the obligation of the tenants of Jaghires and other landed estates, to perform this service occasionally for the proprietor.\*

Violation had thus become the rule rather than the exception, and it was practiced on such a large scale as to render large areas desolate.<sup>27</sup> Government officials were repeatedly directed not to

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\*William Kirkpatrick, An Account of the Kingdom of Nepal, p. 41. The widespread exaction of unpaid labor by Jagirdars appears to have led Kirkpatrick to conclude that it formed part and parcel of the obligations legally due to them from their tenants.

exact unpaid labor for personal requirements, but it is doubtful how far such orders were effective. On the other hand, Jagirdars themselves were exempt from the obligation of rendering unpaid labor to the government as long as they continued in service.<sup>28</sup> Since it was physically impossible for government employees to discharge two personal obligations simultaneously, this facility was of little substance. However, when such labor was commuted into a cash payment,<sup>29</sup> the Jagirdar enjoyed exemption and thus derived a pecuniary benefit.

Jagirdars also exercised judicial authority over the area covered by their assignment in cases other than those involving capital punishment, life imprisonment, shaving of the head, branding for degradation of caste or loss of caste. In general, they were not permitted to adjudicate in cases relating to felling of timber in prohibited forests, poaching, rape, and caste offenses, or those concerning their relatives or filed by themselves against local officials. They could adjudicate only in cases involving a maximum of Rs 100.00 and a maximum fine of Rs 25.00, and did not enjoy the power to imprison. In other cases they could only effect compromise. They could, in addition, appropriate any fines levied in connection with the exercise of their judicial authority. Persons dissatisfied with the judgment of the Jagirdar could file a complaint in the appropriate government court.<sup>30</sup> Since the Jagirdar was usually unable to exercise his judicial powers personally, presumably he delegated a proxy to exercise them on his behalf and appropriate a portion of the income from fines.

## JAGIR OBLIGATIONS

Since Jagirs involved an assignment of revenue collection rights in consideration of services to the State, there were very few obligations on the Jagirdar in his capacity as landlord. Although Jagirdars were liable to pay several levies, the proceeds of which were appropriated by the King, the Rana Prime Minister, the Commander-in-Chief and other dignitaries, these were due even when their Jagirs consisted solely of cash salaries and no land assignments were involved. That is to say, the tax obligation derived from their status in the administrative hierarchy and was in no way connected with the possession of Jagir lands. For example, Jagirdars were required to pay several annual levies.\*

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\*These levies were Darshanbhet, Salami, Tikabhet, Telvatti, Ghoddoud and Fattemubarak. (Government of Nepal, Law Ministry Records, Khampu Tirja Office Regulations, Section 23, 1935.) Darshanbhet and Salami were levied as a form of tribute from Jagirdars. In the early years of the Rana regime, the proceeds of Darshanbhet were divided according to fixed shares among every

They were also liable to pay the Raja-anka or royal levies--that is, Gadimubarak, Godduwa and Chumawan--which were collected to pay for the expenses of coronation, the marriage expenses of the eldest royal princess and the sacred thread investiture ceremony of the Crown Prince. Often the obligation was nonrecurring in nature, as when Prime Minister Bam Bahadur (1856-57) imposed a levy amounting to one-third of all Jagir incomes exceeding the prescribed minimum in 1856-57 in order to pay off the debts incurred during the 1854-56 Nepal-Tibet War.<sup>31</sup> However, this particular tax was levied on Birta, Guthi and Kipat owners of all categories, as well as on Jagirdars.

#### DEVELOPMENTS DURING THE RANA PERIOD

The Jagir system underwent far-reaching changes after 1846 when the newly-established Rana regime brought in a relatively stable regime and a gradual extension and centralization of the administrative authority. Several measures were initiated subsequently to undermine the feudal character of Jagir land ownership. The reorganization of the judicial system and the establishment of courts at the district level around the first decade of the twentieth century resulted in the gradual diminution of the traditional judicial authority of the Jagirdars. The extension of administrative authority in such other spheres as customs and revenue not only removed one of the factors that had led to the emergence of the Jagir system but also made it possible for the government to limit Jagir incomes primarily to agricultural rents.

A significant development during the Rana regime was the trend towards the replacement of Pakho holdings with cash assignments.<sup>32</sup> According to existing regulations the Jagirdar was entitled to appropriate increments in the revenue from the Jagir lands assigned to him except when this was due to an increment in the taxable area itself.<sup>33</sup> Increments of this kind were frequent

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member of the royal family. Cf. Apportionment of Darshanbhet Revenues, 1916 (1859). Tikabhet was levied during the Dashain festival; Telvatti was imposed to cover the expenses of oil (Tel) and wicks (Vatti) for use during the Indrajatra festival. Fattemubarak was collected to celebrate the anniversary of Prithvi Narayan Shah's conquest of Kathmandu in 1769 ("Fateh" and "Mubarak" are Arabic for "victory" and "auspicious"). Ghoddoud was levied to pay for the expenses of a horse (Ghoda) race (Doud) which is held at Kathmandu annually in the month of March. These levies were abolished with effect from August 16, 1951 after the downfall of the Rana regime. (Government of Nepal, "Notification of the Department of Home," Nepal Gazette, I-9, Aswin 15, 2008 [October 1, 1952].)

on Pakho lands because of the increase in the number of homesteads consequent to population growth. The replacement of such lands by direct cash assignments from the government treasury apparently reflected the desire of the government to appropriate the revenue therefrom. For example, in the course of the 1919 land settlement at Sankhu in Kathmandu Valley, the assessment rates on Pakho land were increased. It had been recommended that Jagirdars should be allowed to appropriate the increment according to law, but the government decreed that taxes at the enhanced rates should be collected directly by the revenue office, and that the usual assignment to the Jagirdars should be paid to them in cash.<sup>34</sup>

But the most important reform introduced by the Rana regime in the field of Jagir administration was the enforcement on a general basis of what may be called the Tirja system.\* Under this system, the assignment of land under Jagir tenure did not automatically entitle the Jagirdar to collect rents. These were instead collected on the basis of drafts known as Tirja which were issued semiannually.\*\* Without these drafts, therefore, the Jagirdar had no locus standi on the land. Jagir assignments were thereby divorced from landownership rights and were limited to the revenue as specified in the Tirja draft.<sup>35</sup>

This reform also appears to have led to greater discipline in the administrative machinery. In the absence of checks on the Jagirdar's power to exact payments from the cultivator, the regular performance of administrative functions could hardly be expected to be scrupulous. The government might of course dismiss its employees for dereliction of duty, but the nature of the case might not warrant such an extreme measure. It was difficult, for

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\*The Tirja system does not appear to have been an innovation of the Rana regime, for it existed even during the regime of Prime Minister Bhimsen Thapa (1806-37) (cf. Order Regarding Collection of Rents on Jagir Lands in Salyan District, Kartik Badi 3, 1890 [November, 1833]), but there is no evidence that it had been applied on a general basis on Jagir lands prior to the emergence of the Rana regime. This system appears to have been introduced on a general basis by Prime Minister Jang Bahadur, probably after 1851, when arrangements were made to enable the personnel of the nineteen regiments comprising the Shrinath Kampu to appropriate rents on their Jagir land assignments only on the basis of Tirja Purja documents. (Arrangements Regarding Tirja Documents of Shrinath Kampu, Ashadh Badi 8, 1908 [June, 1851].)

\*\*The Tirja was issued in two installments: in the month of Marga (ending December 15) for the paddy crop, and then after Jestha (commencing May 14) for the wheat crop. Harilal, Pahad Mal Bishaya (On Revenue Offices in the Hills), p. 20.

example, for the government to penalize the Jagirholder for temporary absence from duty. The introduction of the Tirja system, however, removed this anomaly. The government was now able to promulgate legislation making the continuous performance of the prescribed services obligatory on the Jagirdar, and prescribing deductions from the value of the Tirja for periods of absence from duty.<sup>36</sup> The Tirja system brought Jagirdars under stricter supervision by the government, limited their earnings to primarily agricultural rents, and thus tended to undermine their feudal status.

## JAGIR AND JAGERA TENURES

As long as there was a direct relationship between the State and the cultivator, the latter was at least assured of his share (Mohi-Boti) of the crop in the event of his land being assigned as Jagir. But when in the course of time an intermediary class emerged between the State and the cultivator on Jagera land--mainly on the basis of the difference between the low commutation value of in-kind assessments and the current value of agricultural produce--the rentier rights appropriated by this class became salable like Birta ownership rights. Since Jagir rents were payable in kind according to the original assessment, the assignment of fresh Jagera land as Jagir involved a loss to the cultivator. Transactions in Jagera lands therefore involved considerable risk and uncertainty. Apparently unwilling to precipitate social unrest by attempting to tamper with conditions resulting from the interplay of economic forces released by the pegging of land tax assessments without reference to changing market conditions, the government promulgated regulations prohibiting the conversion of fresh Jagera lands into Jagir.<sup>37</sup> This measure insured the watertight divisions of Jagera and Jagir lands with the result that no expansion was possible in the area under Jagir tenure at the expense of Jagera. However, no restriction appears to have been imposed on the conversion of Birta lands into Jagir.

At the same time, the government also attempted to forestall any depletion in the area under Jagir tenure by banning the alienation of Jagir lands as Birta. According to law, Jagir land could not be alienated as Birta except when the Jagirdar had already obtained another holding in exchange or could be prevailed upon to agree to such exchange.<sup>38</sup> Since the law required that lands thus offered in exchange should be larger by 25 percent both in area and in yield,<sup>39</sup> this proviso effectively forestalled any possibilities of depletion in the Jagir area. However, restrictions on the conversion of Jagir lands into Birta were frequently violated, particularly during the Rana period when members of this family sometimes appropriated Jagir holdings as Birta for themselves or for their favorites.<sup>40</sup>

Since the conversion of Jagera lands into Jagir was prohibited, the administration of temporarily vacant Jagir landholdings appears to have presented a problem. Their reversion as Jagera would disqualify subsequent reassignment as Jagir. Therefore they were treated as a separate category known as Khalikhande during the Rana regime.\* The Khalikhande system permitted the retention of lands as Jagir even in the event of their temporary vacancy as a result of the death or dismissal of the assignee. Rents on such lands were collected through a contractor and were appropriated by the Rana Prime Minister until Prime Minister Chandra Shamsheer abolished this practice.<sup>41</sup> In 1950, the government promulgated orders directing that collections on Khalikhande lands should be made in cash at the scheduled commutation rates, and that the resultant benefit be passed on to the landholder.<sup>42</sup> However, this arrangement was never implemented, for the Rana regime came to an end and the Jagir system was abolished soon thereafter.

### THE NATURE OF JAGIR LAND ASSIGNMENTS

In its ultimate form, the Jagir system implied a mere assignment of land revenue. Jagirdars, unlike Birta owners, did not enjoy the right to resume lands for personal residence or cultivation. While Birta land ownership rights were generally inheritable and transferable, Jagir rights were limited to the individual use of the assignee. The Jagirdar was no doubt permitted to sell or mortgage rents on his Jagir lands during any particular year, but such transactions did not have any effect on his Jagir rights as such. In other words, while Birta constituted a form of private property, Jagir was a temporary assignment intended to compensate the Jagirdar for the specific services rendered by him, and terminable at the discretion of the government. No alienation of its ownership rights in the land by the State was involved in Jagir, in contradistinction to Birta. According to law, "Raikar land belongs to the Government, even when it is assigned as Jagir."<sup>43</sup>

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\*Cf. Harilal, Pahad Mal Bishaya (On Revenue Offices in the Hills), p. 20. Khalikhande holdings appear to have resembled the Paibaqi areas of Moghal India. Cf. Irfan Habib, The Agrarian System of Moghal India, p. 270. That this system emerged only after a ban was imposed on the conversion of Jagera lands into Jagir is testified by the nonoccurrence of the term "Khalikhande" in nineteenth century literature on the Jagir land tenure system. The ban appears to have been imposed some time during the early-twentieth century, for references dating back to 1904, which mention the assignment of Jagera lands as Jagir, are available. Cf. Jagir Administration Regulations, Jestha 29, 1961 (June 11, 1904).

During the century-old Rana regime, various measures were taken on several occasions to restrict the scope of the Jagir system. This process culminated in the final abolition of the Jagir system after the formation of the interim government in early 1951. Nevertheless, a study of the origin and evolution of this system is important not only from the historical viewpoint. Existing land tenure and taxation policies were evolved during a period when a significant portion of the taxable area had been assigned as Jagir and the government therefore expended little effort in the collection of land revenue. A study of the emergence and growth of the Jagir system will accordingly contribute to a better understanding and interpretation of the land tenure and taxation systems in general.



## II. JAGIR LAND ASSIGNMENTS

The character of Nepal's land tenure and taxation system until the beginning of the twentieth century was primarily determined by the fact that the major portion of Raikar lands was under Jagir tenure. Jagir land assignments were made to all categories of civil and military functionaries all over the kingdom, as well as to the washermen, porters, cowherds, musicians, goldsmiths and priests of the royal palace,<sup>1</sup> the carpenters and blacksmiths of gunpowder factories and arsenals,<sup>2</sup> and the officials entrusted with the responsibility of writing petitions to the Chinese Emperor and diplomatic correspondence in Sanskrit.<sup>3</sup> The major beneficiaries were therefore the army, members of the nobility and the civil service, royal palace functionaries, and village headmen and other local functionaries. The Jagirs were temporary, lifetime or inheritable according to the terms of assignment.

### AREA UNDER JAGIR TENURE AND ITS DISTRIBUTION

Comparative statistics of Jagir and Jagera lands in Nepal in 1852-53, during the prime ministership of Jang Bahadur, were as follows:

Table I

#### Jagir and Jagera Lands in Nepal,\* 1852-53

	<u>Khet</u> (in muris)		<u>Khet Revenue</u> (in rupees)		<u>Pakho Revenue**</u> (in rupees)	
	<u>Jagir</u>	<u>Jagera</u>	<u>Jagir</u>	<u>Jagera</u>	<u>Jagir</u>	<u>Jagera</u>
Kathmandu Valley	697,734	4,669	468,381	2,558	86,563	2,298
Eastern Hills	1,078,996	18,638	412,094	4,846	313,563	526
Western Hills	<u>2,023,431</u>	<u>41,813</u>	<u>545,913</u>	<u>9,330</u>	<u>303,951</u>	<u>193</u>
	3,800,161	65,120	1,426,388	16,734	704,077	3,017

\*Register of Jagir and Jagera Lands in Nepal, 1909 (1852-53). These records also show under Jagir tenure 8,611 muris of Khet yielding a revenue of Rs 1,550.00, and Pakho holdings yielding Rs 34,969.00 in the Tarai. However, no figures have been given in respect to Jagera lands in this region. In addition, 3058 muris of Khet and Pakho revenue totaling Rs 13,174.00 have been shown as Jagir in unspecified areas. The area or quantity of Pakho land under Jagir or Jagera tenure has not been indicated.

\*\*Area figures for Pakho lands under Jagir and Jagera not available.

Thus 98.2 percent of the total revenue from Khet lands and 99.6 percent of the total Pakho revenue had been assigned as Jagir. Ilam district in eastern Nepal and Doti, Bajhang, Jajarkot, Achham, Dailekh, and Jumla districts in western Nepal did not contain a single muri of land under Jagera tenure.<sup>4</sup>

Table II

Jagir Land Distribution in Nepal, 1852-53<sup>5</sup>

<u>Category</u>	<u>Khet</u> (in muris)	<u>Khet Revenue</u>	<u>Pakho Revenue</u>
Army	3,178,110	Rs 1,190,117	Rs 285,792
Royal Palace Employees, Civil Servants, Village Employees, etc.	532,135	Rs 178,820	Rs 229,863
Rana Family	59,570	Rs 39,739	Rs 186,052
Miscellaneous Lifetime grants	23,003	Rs 15,643	Rs 44,299
Employees of Defense Establish- ments	19,002	Rs 3,617	Rs 6,212
	<u>3,811,830</u>	<u>Rs 1,427,938</u>	<u>Rs 752,220</u>

FORMS OF JAGIR LAND ASSIGNMENTS

Jagir land assignments were usually classified on the basis of the physical qualities of the land, the duration of the assignment, and the characteristics of the beneficiary. A distinction was thus made between Khet and Khuwa Jagir lands. This was a purely physical classification based on the type of land assigned as Jagir and the uses to which it was put, and not upon the conditions attached to the assignment or the characteristics of the beneficiary. Khet means irrigated lands on which paddy and wheat can be grown. Khuwa, on the other hand, referred to unirrigated Pakho lands and homesteads which are subject to miscellaneous tax assessments in cash and in kind.<sup>6</sup> The cash component of the Jagirdar's income was usually derived from Khuwa lands.<sup>7</sup> The term Khangri was used to denote the rents accruing

from the lands assigned to any Jagirdar.\*

The majority of Jagir land assignments were temporary in character. Prior to 1951, all government employees were appointed for one-year terms, although confirmation for successive one-year terms was a common practice. In theory, therefore, Jagir assignments were renewable every year after such confirmation. In actual practice, however, the government appears to have avoided frequent changes in Jagir land assignments among individual Jagirdars. This involved a large amount of administrative work, as well as considerable inconvenience to the Jagirdar. Legislation was therefore enacted prescribing that once a holding had been assigned as Jagir and rents appropriated in full for one year, it would not be replaced by a cash salary or exchanged for another holding.<sup>8</sup> Thus, even when the land assignments of a Jagirdar were increased as a result of promotion, this usually did not involve any change in the Jagir lands already in his possession.\*\* The general trend was thus towards continuity in the possession of Jagir holdings until the death or termination of employment of the Jagirdar.

There were also cases in which Jagir lands were held on an inheritable basis, apparently in order to provide for the performance of specific services on a continuing basis. On the death of each incumbent, the land assignment as well as the obligation attached thereto automatically devolved on the heir. Jagir assignments of this category were made in consideration of such services as the maintenance of State-owned irrigation channels,<sup>9</sup> the supply of pottery to the royal palace,<sup>10</sup> the provision of drinking water at public thoroughfares,<sup>11</sup> the operation of ferry services,<sup>12</sup> and the provision of medical care.<sup>13</sup> An important category of inheritable Jagirs was those made to land surveyors,<sup>14</sup>

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\*Cf. Government of Nepal, "Darda Darmaha Ko" (On Salaries), Muluki Ain (Legal Code), Part II (1955 ed.), Section 1, p. 17. This term was sometimes also used to mean emoluments paid in cash, e.g. the commissions from out of revenue collections paid to village functionaries. Cf. Government of Nepal, Ministry of Law Records, Sindhupalchok Revenue Regulations, Section 34, 1934.

\*\*Cf. "Jagir Land Assignments of Sardar Bhupa Dhvaj Karki," Khangri Dhadda Records, 1938-50. However, according to Sylvain Levi, the government avoided as much as possible the possibility of a holding remaining in the same Jagirdar's possession for more than a year, so as to better mark the temporary character of the concession, prevent the attachment of the Jagirdar to the soil, and thus emphasize the omnipotence of the King. Sylvain Levi, op. cit.

who usually belonged to the dongol caste. But minors were not entitled to inherit the entire Jagir holding until they had attained their majority.<sup>15</sup> Such Jagir assignments were similar to conditional Birta grants, particularly of the Seba Birta category, which were also inheritable and subdivisible but not transferable, and permitted full control over the use of the land. Inheritable Jagir land assignments appear to have been rare, and most of these dated back to the pre-1846 period before the establishment of the Rana regime.

In addition, there were also assignments of Jagir land--called Bhatta, Petiya,<sup>16</sup> and Farmaisi--which were valid only during the lifetime of the recipient. Bhatta and Petiya landholders were generally made to retired government officials or their families in lieu of pensions.<sup>17</sup> Minor sons of leading members of the Rana family, royal priests, and other prominent persons also received Bhatta land assignments, which were valid until they came of age and became eligible for government appointments and, thus, Jagir land assignments. Petiya assignments appear to have been in the nature of pensions to members of the family of deceased government officials, while Farmaisi land assignments were made solely to members and relatives of the royal family.<sup>18</sup>

#### JAGIR LAND ASSIGNMENTS TO THE ARMY

Throughout Nepal's post-1769 history, the army constituted the largest Jagir-owning class. Military requirements impelled the government to follow a liberal policy in respect to Jagir land assignments to the army. According to instructions given by King Prithvi Narayan Shah:

It is of utmost importance that the soldiers required by the King should be provided with lands and homesteads, so that they can irrigate their lands and put manure on it and enjoy both shares (i.e. of both the cultivator and the land-owner) of the produce. They will thus remain free from worries about their family and will bear a stout heart both in the capital and in the provinces.<sup>19</sup>

As a result, in 1852-53, 3,154,533 muris out of a total area of 3,370,527 muris (93.5%) of Khet land under Jagir tenure, were

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\*i.e. Birta grants which involved the performance of specific services, mostly of a religious character. See Vol. II, pp. 35-6.

assigned to the army.\*

The allotment and administration of Jagir lands appear to have been the responsibility of civil and military administrators, called Subba and the Subedar, respectively. It was the responsibility of the Subba to distribute lands as Jagir to members of the military in his locality, although his geographical jurisdiction was seldom clearly demarcated. Any amount left over after meeting these expenses were to be utilized to incur "reasonable" expenditure on administration, the purchase of military equipment and the performance of traditional religious functions. If even then a surplus accrued, it was generally utilized in expanding the army.<sup>20</sup>

Subedar was the military commander at the local level. Jagir land assignments to military personnel under the Subedar were not made on an individual basis, but assigned collectively to him so that he was responsible for allotting individual shares.<sup>21</sup> The Subedar was directed, in addition,

not to increase the tax assessments in the area, [but to] attract settlers from foreign countries, construct irrigation facilities and convert the land into paddy-fields. The lands thus reclaimed shall be used as Jagir lands for the army.<sup>22</sup>

These instructions would appear to indicate that the Subedar was equipped with broad authority to use the lands in the area included in his assignment as Jagir for the troops under him after reclamation. Since the order also directed him to "apportion Jagir lands according to the figure of revenue collections," it is apparent that no fixed share for each individual was prescribed. This was obviously an indirect method of encouraging land reclamation. However, the division of functions between the Subba and

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\*Revenue and Expenditure of the Government of Nepal, 1852-53. The army consisted of two sections, Bhara and Jhara. Bhara denoted regular troops, and Jhara probably referred to irregular conscripts who did not receive any remuneration. (Cf. Dhanabajra Bajracharya and Jnan Mani Nepal, Aitihāsik Patra Sangraha [A Collection of Historical Letters], p. 53.) Jagir assignments to the regular army personnel also included homesites, usually at the rate of five ropanis each. (Cf. Royal Order to Jiv Shah and Others, Bhadra Sudi 2, 1847 [September, 1790].) In contradistinction to Jagir lands assigned as emoluments, these homesites were taxable. They remained in the possession of the allottees as long as they continued in service. (Cf. Royal Order Regarding Homesites Allotted to the Durga Bux and Other Regiments, Kartik Sudi 9, 1856 [November, 1799].) Such arrangements were obviously necessary because of the absence of regular barracks.

the Subedar was not clear-cut. Consequently their spheres of authority overlapped. Disputes occurred because both authorities attempted to collect taxes on the same lands.<sup>23</sup> Moreover, occasionally the Subba was also placed in charge of specified regiments in the district.<sup>24</sup> The Subba and the Subedar thus constituted virtually parallel administrations, in which the former was often also assigned the responsibility of allotting Jagir lands to the Subedar and other military personnel.<sup>25</sup>

Since the district authorities were required to apportion Jagir lands among the local military personnel in proportion to the area available which, moreover, could be augmented in the course of progressive land reclamation, it is evident that the size of the holdings thus assigned could not conform to a prescribed pattern. Not until 1807 do arrangements appear to have been made to specify the areas assigned as Jagir to different ranks. In that year, Kaji Bahadur Bhandari was appointed to scrutinize Jagir lands assigned to the army throughout the kingdom and "prescribe fixed shares where there have been none, take away lands in excess of the prescribed figures, and make deficits good."<sup>26</sup> A more accurate accounting of army Jagir lands was thus rendered possible.<sup>27</sup> Later Jagir land assignments to the army invariably prescribed fixed shares for different ranks.<sup>28</sup> Obviously, the military preparations being undertaken in the early years of the nineteenth century necessitated action aimed at the systematization and reorganization of Jagir land assignments to the army. In addition, the confiscation of Birta and Guthi lands in 1806\* and their assignment as Jagir for the expansion of the army not only made such reorganization possible, but also considerably increased the area held by the army under Jagir tenure. Prior to 1846, Jagir land assignments were made to all ranks without any exception.<sup>29</sup> Prithvi Narayan Shah directed that:

Both combatants and auxiliaries are of equal importance in war. In case they are killed, their sons should be provided with Marwat (Birta) Lands until they are able to carry arms. After they become so able, they shall be promoted with Jagirs.<sup>30</sup>

However, during the Rana regime, Jagir land assignments to the lower ranks of the army were progressively curtailed,<sup>31</sup> with the

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\*The total area of Birta and Guthi lands affected by the confiscation measure was 774,084 muris in Kathmandu Valley and the hill districts only, according to an undated document available at the Land Records Office, Department of Land Revenue. The document makes no reference to the area confiscated in the Tarai, if any.

result that only the upper echelons, consisting almost exclusively of members of the Rana family, benefited.\*

Although the army continued to hold a large proportion of Jagir lands during the Rana period, a basic change in the system had occurred. Jagir lands were assigned to members of the Rana family under the military budget even when they occupied civil posts,<sup>32</sup> and the military titles granted to them were therefore mostly of nominal significance. Beyond performing such routine military functions as attending parades and receiving ceremonial salutes they had little connection with the army as such and contributed little to its fighting strength. The appointment of Ranas in senior ranks of the army was therefore a matter of course, and there were even occasional cases in which minors of this family were enrolled as generals.\*\*

Because of the caste and ethnic considerations that were adopted until 1951 for recruitment in the army, Jagir land assignments of this category tended to be restricted to selected castes and communal groups. Prithvi Narayan Shah directed that only members of the Khas, Magar, Gurung and Thakuri communities should be recruited in the army on the ground that "only these communities can bear iron (i.e. weapons) properly and strike the sword hard, so that even God Indra, not to speak of the enemy, will tremble in his seat."<sup>33</sup> Since the Ranas claimed themselves to belong to the Khas community, they were able to take advantage of this directive without violating traditional restrictions. The scope of military recruitment was no doubt extended during the Rana period to include Limbus and some other hill communities, but the criterion of caste and community was retained. Jaisis and Newars, for example, were ineligible for recruitment into the army until 1951.

#### JAGIR LAND ASSIGNMENTS TO HIGH GOVERNMENT OFFICIALS

High officers of government usually came from the nobility, and were required to organize troops in the areas assigned to them and supply weapons for use in war and other emergencies. The top echelons of the administrative hierarchy, prior to the

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\*In 1951, the lower ranks in only three battalions, Rajdal, Rifle and Kali Bahadur, enjoyed Jagir land assignments. Cf. "Notification of the Ministry of Land Revenue and Forests," Nepal Gazette, Vol. II, No. 19, Poush 15, 2009 (December 30, 1952), p. 11.

\*\*For example, the late Field Marshal Kaiser Shamsher Jang Bahadur Rana was appointed as a general at the tender age of ten. Gorkhapatra, Jestha 26, 2021 (June 8, 1964).

emergence of the Rana regime, consisted of Chautaras, Kajis and Sardars.\* The Chautara was required

to remain ready for service during war or other emergencies, or whenever you are called upon to render any service, to equip forty persons with muskets, and have one cannon ready for use. . . . The inhabitants of the Jagir lands shall be forced to provide porterage services for the transportation of arms and ammunition.<sup>34</sup>

Kajis and Sardars were under similar obligations, although the number of troops and cannon which they were required to provide was of course less.\*\*

The importance of these officials declined after 1846, not only because of the emergence of the Ranas as the ruling family but also because many of them fell victim to the massacres that accompanied Prime Minister Jang Bahadur's rise to power. In 1852-53, for example, only two members of the Chautara family (one of them a woman) and three Kajis enjoyed Jagir land assignments. On the other hand, sixteen members of the Rana family, including Jang Bahadur, occupied leading positions in the government with

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\*The Chautaras, members of the royal family, functioned as royal advisors. The Kajis looked after different branches of government under the supervision of the Chautaras, while the Sardars were responsible for military affairs under the general supervision of the Chautaras and the Kajis. Such a division of authority was envisaged by King Ran Bahadur Shah on the eve of his abdication in 1799. Instrument of Abdication of King Ran Bahadur Shah, Falgun Sudi 2, 1855 (February, 1799). The importance of these functionaries and the division of functions among them varied from time to time under the impact of recurrent political crisis. (Cf. Satish Kumar, "The Nepalese Monarchy from 1769 to 1951," Quarterly Journal of the Indian School of International Studies, Vol. 4, No. 1, July, 1962, pp. 46-57.) But such crisis had no apparent effect on the size of their Jagir emoluments, or on the obligations attached thereto.

\*\*Chittaranjan Nepali, General Bhim Sen Thapa Ra Tatkalin Nepal (General Bhimsen Thapa and Contemporary Nepal), pp. 252-4. According to William Kirkpatrick, the Chautara was entitled to a commission of Rs 0.50, and the Kaji of Rs 0.25 on every hundred muris of cultivated land in the kingdom. (William Kirkpatrick, An Account of the Kingdom of Nepaul, p. 197.) However, no Nepali source materials substantiate this statement.



military titles. Their Jagir revenues amounted to Rs 225,541.00, as against Rs 26,808.00 received by Chautaras, Kajis, royal priests, and other members of the nobility.<sup>35</sup> This trend was further accelerated with the rapid proliferation of the Rana family after 1846. It should be noted that even though military titles were appended to the names of members of the Rana family, their Jagir land assignments, during the early stages of their regime, were classified as civil.<sup>36</sup> The predominant position of the Rana family as a beneficiary of Jagir land assignments perhaps explains why the obligation of supplying men and materials to the government during war and other emergencies gradually fell into disuse.\*

#### ROYAL PALACE FUNCTIONARIES

Jagir lands assigned to the employees of the royal household formed another category. The beneficiaries included physicians, wet nurses, cooks, storekeepers, cowherds, scavengers and washermen. Particulars of Jagir lands assigned to this category of employees in 1860 were as follows:

Table III

Jagir Land Assignments to Royal Palace Functionaries, 1860-61<sup>37</sup>

	<u>Jagir Lands</u> (in muris)	<u>Jagir Revenue</u>	<u>Cash Salary</u>
King Surendra's Household	1,159	Rs 790	Rs 1,366
Ex-King Rajendra's Household	490	Rs 383	Rs 1,176
Crown Prince Trailokya's Household	840	Rs 477	Rs 8,015
Households of Other Royal Princes and Princesses	3,500	Rs 2,318	Rs 12,466
Total	5,989	Rs 3,968	Rs 23,023

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\*A similar development affected the obligations attached to Birta ownership also during the Rana period. See Vol. II, pp. 11-12.

These functionaries appear to have enjoyed Jagir land assignments up to the overthrow of the Rana regime in 1951. Until 1935, they were permitted to appropriate rents on their Jagir lands without Tirja drafts.<sup>38</sup> In addition, Jagir lands were assigned also to functionaries employed at the royal palace in Gorkha, the ancestral home of the Shah rulers.\*

#### JAGIR LAND ASSIGNMENTS TO LOCAL OFFICIALS

Prior to the establishment of the Rana regime, the officials in charge of defense arrangements in administrative subdivisions (thums) were known as Umras.\*\* This officer<sup>39</sup> appears to have been assigned extensive areas of land as Jagir, and in keeping with his military status, was required to raise the prescribed number of troops, equip them with swords, muskets and other weapons and join the army in the event of war or other emergencies.<sup>40</sup> Occasionally, he was also obligated to supply arrows to the government, usually at the rate of thirty arrows per annum for every hundred muris of land held by him as Jagir.<sup>41</sup> Jagir lands assigned to Umras appear to have been subject to a tax assessment of Rs 0.25 per muri,<sup>42</sup> probably the only instance where Jagirdars were liable to pay taxes on their Jagir lands.

Jagir assignments were made also to such local revenue

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\*Although Jagir lands in this district were entirely abolished during the 1938 revenue settlement, orders were subsequently promulgated restoring the assignments made to these employees.

\*\*D. R. Regmi, Modern Nepal, p. 287. In Persia the chief military officer of a province was known as "Amir." "Umara" was the plural form of this term from which the Nepali term, "Umra," was probably derived. The term is Arabic in origin and was in use in Nepal even during the Malla period. (Cf. Gautam Bajra Bajracharya, "Newari Bhasha Ma Farasi Arab Adi Musalmani Bhashako Prabhav" [The Influence of Persian, Arabic and other Muslim Languages on the Newari Language], Purnima, I-I, Baisakh 1, 2021 [April 13, 1964], p. 35.) According to another author, the term was derived from the Sanskrit, "Amara," meaning "god." (Yogi Naraharinath and Krishna Bahadur Gurung, Shri Gurung Magar Vamshavali [Genealogies of the Gurungs and Magars], p. 32.) But this appears to be a less plausible explanation.

functionaries as the Dewan,\* the Chaudhari,\*\* the Kanugoye\*\*\* and the Jimidar<sup>43</sup> in the Tarai and the Jimmawal<sup>44</sup> in the hill region. In the Tarai, these functionaries received assignments, usually of wastelands, calculated to fetch them an income amounting to ten percent of the volume of revenue collections for which they were responsible.<sup>45</sup> Since they were expected to reclaim such lands themselves, it is obvious that the rights which they thereby acquired could be transmitted to their heirs. During the Rana period the Jagirs of Jimmawals in the hill districts were replaced by commissions amounting to a specified percentage of the total revenue collections made by them.\*\*\*\* In the Tarai, the Dewan, the Chaudhuri and the Kanugoye were all abolished after the re-organization of the Jimidari system around 1908-09,<sup>46</sup> and Jimidars were compensated for their services in the form of a percentage of the revenue collections made by them, and, in addition, by

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\*Cf. Register of Land Assignments in Butaul District, 1917 (1860-61). Information regarding the nature of the Dewan's functions is not available. Probably he was a provincial revenue-cum-administrative official like his counterpart in Moghul India, where this office was first created by Akbar in 1569. (Radha Kumud Mookerji, "Indian Land System, Ancient, Mediaeval and Modern," Report of the Land Revenue Commission, Bengal, Vol. II, Alipore, Bengal: Bengal Government Press, 1940, p. 174.) See also Irfan Habib, The Agrarian System in Mughal India, p. 294. According to this author, one of the things expected of him (the Dewan) was to prevent the oppression of the peasants by the Jagirdars.

\*\*The Chaudhari was the revenue collection functionary for the parganna or revenue subdivision in the Tarai. Cf. Government of Nepal, Revenue Department Records, Register of Land Assignments in Butaul District, 1917 (1860-61). This office appears to have been imitated from Moghul India (cf. Irfan Habib, op. cit., p. 292), where Jagir lands assigned to Chaudharis were known as Nankar. (Ibid, p. 174.) Nankar assignments were made in Nepal also. (Government of Nepal, Madhesh Mal Ko Swal [Tarai Revenue Regulations], Section 140; and Appointment of Tejan Das as Chaudhari, Poush Badi, 1842 [December, 1785].)

\*\*\*The Kanugoye, like his counterpart in Moghul India, the Qanungo (cf. Irfan Habib, op. cit., p. 292), was probably responsible for the preparation of revenue assessment records.

\*\*\*\*In Pokhara district, Jimmawals received Jagir land assignment as their emoluments until 1875. Government of Nepal, Law Ministry Records, Order Regarding Emoluments of Jimmawals in Kaski and Lamjung, 1942.

taxable land, known as Jirayat, attached to the Jimidari holding.<sup>4</sup> This generally marked the end of the system of Jagir assignments to local revenue functionaries.\* These steps became necessary no doubt because it was considered desirable to correlate the emoluments of these functionaries with the level of efficiency attained by them in the collection of land revenue.

Although Jagir land assignments to several categories of village functionaries were abolished during the Rana regime, the government appears to have adopted a cautious attitude whenever traditional customs and religious sentiment were involved. For example, in the Himalayan regions of Pokhara district, Buddhist lamas were traditionally employed to recite prayers and incantations to the rain-god to ward off impending hailstorms and were compensated for these services with Jagir land assignments. In June 1950, such assignments were confirmed on the plea that "this system ensures the security of village life and therefore should not be abolished.\*\*

The general trend during the Rana regime was thus the concentration of Jagir land assignments among influential members of the Rana family and other relatives and favorites of the ruling faction. The preferential basis on which Jagir lands were assigned tended to exclude weaker factions within the Rana family. Class C Ranas--that is those born of illegitimate alliances--who were removed from the roll of succession to the prime ministership by Prime Minister Juddha Shamsher (1932-46) in 1935, were for the most part denied Jagir land privileges. Even those who were on the roll of succession sometimes underwent similar treatment when they were not members of the ruling Prime Minister's family. On the other hand, non-Rana officials belonging to the lower echelons of the military or administrative hierarchy were provided with Jagir land assignments if they were in the good graces of the Prime Minister. Since it had lost its economic and administrative raison d'être for the most part, the Jagir system, particularly during the latter part of the Rana period, was thus essentially based on favoritism.

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\*However, a few village functionaries in the hill districts held Jagir lands until 1950. These included the Katuwal, a functionary employed to execute official errands in the village. Cf. Government of Nepal, Law Ministry Records, Pokhara Revenue Order, Jestha 31, 2007 (June 14, 1950).

\*\*Government of Nepal, Law Ministry Records, Pokhara Revenue Order, Jestha 31, 2007 (June 14, 1950). Sometimes, instead of land, these lamas enjoyed the right to appropriate gifts made voluntarily by the local people in appreciation of their services in warding off impending hailstorms. Cf. Appointment of Lama to Prevent Hailstorms in Patan and Bhaktapur, Marga 17, 1981 (December 2, 1924).

### III. LANDLORD AND PEASANT ON JAGIR LAND

Although the Jagir system enabled the government to recompense its employees without direct payments of cash and to avoid several practical problems of land administration, it did not necessarily provide the Jagirdar with a stable and dependable income. Once a land holding was assigned as Jagir, fluctuations in revenue collections as a result of crop failure or permanent damage to the land became the liability of the Jagirdar. On the other hand, in the event of good harvests, the Jagirdar was not entitled to claim more than the amount sanctioned to him as Jagir. From the viewpoint of the peasant, the Jagir system was an added burden, in which the State authority on the land was replaced by that of the Jagirdar. Instead of dealing directly with the State, he was compelled to work under virtually unregulated conditions and to pay a larger share of the produce to the Jagirdar. On the other hand, in view of the uncertainty of his tenure, the Jagirdar had little incentive to improve or develop the lands assigned to him. His sole interest lay in exacting the maximum gain from the lands assigned to him as Jagir as long as they remained in his possession. These hardships were aggravated because Jagir lands were often assigned in distant and widely separated areas and government employees were generally unable to personally supervise the management of their lands. Consequently, the collection of revenue was entrusted to intermediaries and contractors, who constituted an additional burden on the peasantry.

#### LACK OF CORRELATION BETWEEN SANCTIONED REVENUE AND ACTUAL COLLECTION

The absence of systematic land and tax assessment records constituted a formidable obstacle in insuring that the Jagirdar actually enjoyed the income sanctioned to him by the government. Although, according to Briam H. Hodgson, the scholarly British Resident who carried on researches in Kathmandu for nearly two decades in the early eighteenth century, the Malla dynasty\* had handed down to the Gorkhas a system of land registration for Kathmandu Valley which compared favorably with those in areas of India under British rule, there is no evidence that similar records were maintained as scrupulously in the hill districts and the Tarai. Consequently, until the late eighteenth century, most Jagirs merely specified the general location and area of the assigned lands, without necessarily specifying the boundaries and tax assessments. Such assignments as "700 muris of lands in

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\*i.e. the royal dynasty which ruled Kathmandu Valley prior to the Gorkha conquest of 1769.

Bumkot (Gorkha) previously assigned to Jabar Khakka,"<sup>1</sup> were therefore general. If there was any interest on the part of the government to regulate the earnings of Jagirdars or to make equitable distribution of Jagir emoluments among different Jagirdars, no evidence of this is supplied by documents pertaining to such assignments.

In the early nineteenth century, however, it became common practice to specify in addition the value of the emoluments in cash, and then apportion Khet and Khuwa lands fetching the required amount on the basis of a rough and ready calculation. In spite of the widespread lack of uniformity in tax assessment rates, income from Khet lands was calculated at a uniform rate of Rs 0.25 per muri, irrespective of the actual assessment. The use of specific figures in respect to Jagir assignments of Khuwa Lands would appear to indicate, on the other hand, that the actual assessment was used as the basis of calculation.\*

With the gradual extension of the tax assessment system, however, such rough and ready methods of calculating Jagir incomes were gradually discarded and the actual tax assessment was used as the basis of calculation. Nevertheless, where the assessment was based on the sharing system, under which the crops were divided equally between the peasant and the rentier, regulations promulgated in 1905 continued the practice of assigning Jagirs at the rate of Rs 0.25 per muri of Khet land in the hill districts, and of Rs 0.50 in Kathmandu Valley.\*\* On Pakho lands, the assessment mentioned in the Jagir land records, irrespective of the actual income derived by the previous assignee, was used as the basis.<sup>2</sup> Obviously, any discrepancy between the presumptive and the actual level of land tax assessments meant that the Jagirdar did not necessarily obtain his emoluments at the sanctioned figure, and also that the actual emoluments of Jagirdars of the same grade were seldom uniform.

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\*Thus Bhimsen Thapa as General and Prime Minister was entitled to a salary of Rs 10,400 per annum, of which Khuwa assignments contributed Rs 7,189. The balance of Rs 3,210 was calculated at Rs 0.25 per muri on 12,843 muris of Khet lands. Chit-taranjan Nepali, General Bhimsen Thapa Ra Tatkalin Nepal (General Bhimsen Thapa and Contemporary Nepal), pp. 255-64).

\*\*Jagir Land Assignment Regulations, Magh 25, 1961 (February 7, 1905). This regulation was reconfirmed in 1935. (Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 8, 1935.) It canceled orders issued on Magh Badi 8, 1951 (February, 1895) directing that lands on which specific tax assessments had not been levied should not be assigned as Jagir.

## LOW RATES OF COMMUTATION OF IN-KIND REVENUE

Even when Jagirs were based on specific tax assessment rates, the discrepancies between rates employed for converting in-kind tax assessments into cash and the actual value of agricultural produce enabled the Jagirdar to enjoy a higher income than initially sanctioned to him. As long as land taxes on Raikar lands had been both assessed and collected in kind, there was no discrepancy between the actual value and the face value of the Tirja. Thus a Jagirdar who received a Tirja for paddy collected this rent in kind or its cash equivalent at current market rates. The cultivator was not concerned whether the land was assigned as Jagir or retained by the State as Jagera, since in both cases his tax liability remained the same. But this system underwent a fundamental change when the government started commuting the tax assessments on Jagera lands into cash for purposes of collection.

In 1910, long-term arrangements were made for commuting assessments in-kind into cash for purposes of collection by mal (revenue) offices on Jagera lands. However, rents on Jagir lands were to be paid, and other public transactions conducted, at current prices,<sup>3</sup> but the government prescribed a different schedule of rates for calculating the value of Jagir assignments. In Kathmandu Valley, the commutation rate was Rs 4 per muri of paddy in the case of Jagera lands,<sup>4</sup> but approximately Rs 2.22 in the case of Jagir lands.<sup>5</sup> A government employee entitled to Rs 55.50 as salary therefore received a Jagir land assignment of 25 muris of paddy, which otherwise would have fetched a revenue of Rs 100 to the government at the scheduled Mal Office commutation rate. The assignment of Raikar lands as Jagir therefore involved losses both to the government and to the cultivator, while increasing the Jagirdar's income. In Kathmandu Valley, the loss incurred by the government amounted to Rs 1.78 (the difference between the Mal Office scheduled rate and the rate used for calculating the value of Jagir assignments) for every muri of paddy assigned as Jagir revenue. The cultivator, who would have met his tax liability by paying Rs 4 per muri at the Mal Office commutation rate, had to pay the market value of the paddy, which was considerably higher since this rate was not tied to the price index.

The face value of Jagir assignments therefore bore little relationship with their actual value, which increased in proportion to the market prices. For example, the tax assessment on a holding of one muri of Khet land at Gokarna in Kathmandu district amounted to two muris of paddy.<sup>6</sup> As long as the holding was retained by the State as Raikar, the total tax liability of the cultivator amounted to Rs 8.00. When the land was assigned as Jagir, the face value of the Tirja amounted to approximately Rs 4.45. But the actual collection made by the Jagirdar in 1950 amounted to at least Rs 60.00 at current market prices. Thus, even on the basis of the Mal Office commutation rate, the government

sustained a loss of Rs 3.55 and the cultivator a loss of Rs 52.00. On the other hand, the Jagirdar obtained an income more than twelve times the face value of his assignment.

#### JAGIRDAR'S LIABILITY FOR CROP FAILURE AND DAMAGE TO THE LAND

However, the calculation of the value of Jagir assignments at rates much lower than the current market prices of agricultural produce did not always mean that the Jagirdar enjoyed an income higher than the sanctioned value of his assignment. No arrangements were made to compensate the Jagirdar for losses sustained as a result of periodic failure of crops, even though he was required to give necessary remissions to the peasant in such an eventuality.<sup>7</sup> Indeed, the Jagirdar's income could even disappear altogether if the lands assigned to him sustained permanent damages as a result of riverine action or landslides. According to an order issued in June 1904, in cases where land had been assigned as Jagir from out of the Jagera area or from out of increments in area discovered in the course of surveys, these could be exchanged according to existing laws and regulations on the basis of complaints submitted by the Jagirdar. But in cases where assignments had been made from lands which had been assigned previously as Jagir, exchange was not permitted even if the concerned land holding was uncultivated, damaged by riverine action or washouts or even nonexistent.<sup>8</sup> Since the assignment of Jagera lands as Jagir was subsequently banned,<sup>9</sup> the Jagirdar was often left with assignments which he could neither utilize nor exchange. Moreover, it was even possible for Jagirdars to receive assignments of damaged and sometimes even of nonexistent lands which had been entered in the records through clerical or other errors. Any gain that the Jagirdar could derive as a result of the low commutation rates of Jagir assignments was thus partly offset by the refusal of the government to assume liability for crop failure and permanent damage to the land as well as errors in land records. This appears to have been a radical departure from early nineteenth-century practice, under which the reclamation of waste and damaged lands within Jagir holdings was a direct responsibility of the government.<sup>10</sup> In the event of any damage on account of riverine action or landslides under this system, Jagirdars were entitled to obtain replacements from out of the Jagera area.<sup>11</sup>

In any case, no complaints were entertained from Jagirdars for the purpose of such exchange after they had collected rents in full for one year after the assignment.<sup>12</sup> In 1935 the time limit for submitting complaints in this respect was subsequently fixed at two years.<sup>13</sup> However, regulations were also promulgated at the same time specifying that in the event of such complaints, land assignments should be replaced by cash salaries.<sup>14</sup> Thus, even if a Jagirdar fulfilled the provisions of existing laws and regulations in respect to the submission of complaints and thus



entitled himself to compensation for damaged Jagir lands, it was impossible for him to retain his land assignment.

#### IRREGULAR NATURE OF JAGIR INCOMES

Even when no failure of crops or damage to the land was involved, Jagir assignments did not necessarily provide the Jagirdar with a regular income throughout the year. Agricultural rents were payable only once or twice a year and it required considerable financial prudence on the Jagirdar's part to meet his expenses month by month until the next payment was due. The government appears to have attempted to overcome this difficulty by prescribing that the cultivator should provide him with loans from time to time according to his requirements within the limit of the value of the Jagir assignment.<sup>15</sup> However, it is doubtful if most cultivators were in a position to make such advance payments before the harvests were ready. That this system failed to accomplish its objectives is evident from the arrangements made later to provide Jagirdars with government loans against the value of their Tirja drafts.<sup>16</sup>

At the same time, it should be noted that rents on Jagir lands were not always payable in kind. In areas such as Majhkirat, Chhathum, Terhathum and Ilam in the far eastern hill region, and Doti, Dailekh, Baitadi, Dandeldhura and Jumla in the far western, land tax assessments have traditionally been in cash and Jagir rents too were payable in the same form. Thus the benefits which Jagirdars enjoyed in other areas as a result of the low commutation rates of Jagir assignments were absent in these areas, although risks of fluctuations in the amount of collection too were absent in view of the contractual nature of such payments.\*

#### LANDLORD-PEASANT RELATIONS

From the viewpoint of the cultivator, the Jagir system not only exposed him to the vagaries of an individual rent-receiver who had little interest in the land and was intent only on making the most of the assignment while it remained in his possession, but also subjected him to higher exactions than would have been the case had the land continued under Jagera tenure. The govern-

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\*Land tax assessments in these areas were collected under the Thekka Thiti system, according to which adjustments in revenue necessitated by failure of crops or damage to the land itself, on account of hail, drought, riverine action, or washouts, were made only in the course of the next revenue settlement. See Vol. I, p. 141.

ment commuted tax assessments on Raikar lands into cash at low rates, but denied similar facilities to cultivators on Jagir lands, although even such commuted payments were probably inadequate to provide the latter with a bare subsistence.\*

Furthermore, in earlier Jagir grants there does not appear to have been any restriction on the Jagirdar's right to enhance rents on his Jagir lands since the assignment often merely stated the area without specifying the tax assessments thereon. In practice, this often meant that Jagirdars collected rents at arbitrary rates.\*\* To forestall exorbitant collections, the government often settled the revenue on a contractual basis directly with the peasant,<sup>17</sup> and prohibited enhancements without official approval.<sup>18</sup> But the government apparently was not concerned as long as the Jagirdar did not prove too oppressive. In the event of a complaint, arbitrary enhancements were usually revoked. For example, when a complaint was submitted to the government in September 1900 by some landholders in the district of Syangja charging that the Jagirdar had arbitrarily enhanced the rents on his Jagir holding, an order was issued directing that the original figure be restored.<sup>19</sup> But it is doubtful that such direct appeals to Kathmandu against arbitrary enhancements by Jagirdars were always possible or fruitful.

Similarly, no restriction appears to have been imposed as a rule on the right of Jagirdars to evict cultivators on the Jagir lands assigned to them. According to a royal order issued in 1799, Jagirdars in Sanagaun Village in Lalitpur were directed not to evict their tenants on the ground that the latter's services had been requisitioned for a local gunpowder factory and eviction would disrupt the performance of such services.<sup>20</sup> This would appear to imply that Jagirdars were otherwise permitted to evict

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\*Revenue regulations in the hill districts and Kathmandu Valley prescribed that taxes should be paid in the commuted form immediately after the harvest, on the ground that the peasants would have nothing left afterwards. Government of Nepal, Law Ministry Records, Addendum to Sindhupalchok Revenue Regulations, Section 1, 1944.

\*\*Such arbitrary exactions appear to have been fairly widespread, although it is difficult to ascertain the precise level in the absence of specific assessments. For example, in one case army officials in Bajura district in northwestern Nepal were directed to discontinue collections at "arbitrary" rates, impose uniform rates and submit the lists to Kathmandu for approval. Royal Order Regarding Rents on Jagir Lands in Bajura, Aswin Badi 5, 1856 (September, 1799). This order might have been directed against lack of uniformity, however, rather than against exorbitant exactions.

their tenants at their own discretion. In the course of frequent revenue settlements, as a system of land registration was gradually consolidated, it no doubt became apparent to the government that the Jagirdar could not be allowed to enjoy such unfettered authority. When a Jagir holding was resumed as Jagera, it was usually necessary to identify the taxpayer who was in possession of the land. The government therefore adopted a policy of not permitting evictions unless the cultivator defaulted in the payment of rents or caused permanent damage to the land.<sup>21</sup> According to an order issued to Jagirdars having Jagir lands in certain villages in Kathmandu Valley in 1804:

A royal order had been issued to the inhabitants [of these villages] to pay rents on fixed or share-cropping basis and other dues in the customary manner. . . . In spite of [such an order] you have now harassed them. . . . As long as [the cultivators] pay their customary dues, they shall not be evicted.<sup>22</sup>

However, in the absence of enforcement machinery at the local level, it is doubtful how far these directives were actually implemented.

So far as rents on Jagir lands were concerned, therefore, landlord-peasant relations appear to have been virtually unregulated until the mid-nineteenth century. This situation was characterized by "endless disputes that were constantly arising between Jagir holding soldiers and their cultivators."<sup>23</sup> In fact, disputes occurred with such frequency that district officials were specially directed not to refer them to Kathmandu.<sup>24</sup> It was Prime Minister Jang Bahadur who, in 1853, promulgated detailed regulations in respect to rents on Jagir lands. These regulations remained in force in substantially the same form until the downfall of the Rana regime in 1951.

## RENT AND TENANCY LEGISLATION

The 1853 legislation required cultivators to pay rents to Jagirdars in the form of paddy or wheat if the latter did not agree to accept payment in cash. The form in which rents were actually paid depended therefore on the pleasure of the Jagirdars. Cultivators were as a rule not obliged to transport rents to the residence of the Jagirdars, although where such a practice was customary, the regulations prescribed that the custom be followed.<sup>25</sup> Normally, therefore, it was obligatory on the Jagirdar to go to the cultivator and demand his rents. In case he failed to do so and the payment of rents thereby was delayed, the cultivator was not penalized.<sup>26</sup> The 1853 law also contained detailed provisions with regard to remissions in the event of crop failures

or permanent damage to the land. It thus placed the Jagirdar in a position of advantage insofar as the form in which rents were payable was concerned. In addition, it did not prescribe the rate at which rents were to be commuted into cash, in case the Jagirdar desired to accept payment in this form. It was therefore subsequently amended to prescribe that: "Rents shall be accepted in cash at rates current in the locality. They may be accepted in kind if the cultivator is willing. He shall not be forced to do so."<sup>27</sup> Thus, according to this amendment, when assessments were in kind, the form in which rents on Jagir lands were payable depended upon the pleasure of the cultivator and not upon that of the Jagirdar.

The 1853 legislation also contained provisions prohibiting arbitrary evictions on Jagir lands. Arrangements were made to register the names of cultivators in the official records, and survey officials who failed to do so were to be fined heavily.<sup>28</sup> Eviction was permitted only in the event of default in the payment of rents.<sup>29</sup> Any Jagirdar who arbitrarily evicted his cultivator was fined an amount equal to his rents from the concerned land for one year.<sup>30</sup> Consequently, Jagirdars no longer exercised any authority to appoint or evict tenants. Appointments<sup>31</sup> as well as landlord-tenant disputes were directly handled by the government.<sup>32</sup> Since the names of the cultivators were listed in the tax assessment records and any alterations therein required official concurrence, it can be safely presumed that the occupancy rights of cultivators on Jagir lands were fairly secure, at least after the mid-nineteenth century. There appear to have been relatively fewer complaints against arbitrary evictions than against exorbitant rent payments.

Nevertheless, there were certain exceptional cases in which Jagirdars still enjoyed a limited right to evict tenants. For example, they could convert Pakho (i.e. non-paddy) lands within their Jagir holdings into paddy fields without any obligation to let the existing tenants occupy such improved lands.<sup>33</sup> This policy was no doubt motivated by the desire to encourage land improvement and development, but in view of the generally absentee character of Jagir land tenureship, it is doubtful if it ever achieved noteworthy results.

## THE TIRJA SYSTEM

The most important step that Prime Minister Jang Bahadur initiated in this sphere was the introduction of the Tirja system. Tirja drafts, without which Jagirdars had no authority to collect rents on their Jagir lands, specified the form and level of such payments and thus prohibited arbitrary exactions. The figure mentioned in the Tirja conformed to that indicated in the tax assessment records, and the cultivator was entitled to rectify

any discrepancy between them.<sup>34</sup> The Tirja system appears to have been in force in the case of Jagirdars of all categories, both in Kathmandu Valley and the districts, with the exception of major generals and higher ranks in the army. Since these positions were largely monopolized by the Rana family, it is clear that the interests of the ruling classes were not affected by this measure. Where Jagirdars were allowed to appropriate rents directly on the basis of the assignment, they enjoyed greater rights in the lands than in cases where rents could be collected only on the basis of Tirja drafts. Control was more lax over exactions they might make over and above the prescribed assessments. Such direct Jagirdar-peasant relations naturally created increased opportunities for the exploitation of the latter.

Nevertheless, there were certain circumstances in which the nature and level of the payments indicated in the Tirja were not adhered to. For example, where assessments were in kind, existing regulations prescribed that cultivators should grow suitable crops according to the availability of irrigation facilities, irrespective of the actual form of the revenue assessment. Under these regulations:

Peasants grow paddy even on lands situated on a high level, devoid of irrigation facilities and dependent upon rainfall, on the plea that the Tirja prescribes payment of rents in this form, instead of growing crops suited to the soil. As a result, crops often fail in the event of inadequate rainfall, so that both the landlord and the peasant sustain losses. With effect from 1922, therefore, suitable crops such as maize, millet and Ghaiya paddy shall be grown [on such lands]. Jagirdars too shall receive payments in the form of crops actually cultivated and shall not insist on payments in the form of paddy as prescribed in the Tirja.<sup>35</sup>

Cultivators on their part were required to grow such strains of paddy and other crops on lands of this category as would ripen early and forfeited the right to remission in the event of any failure of crops through noncompliance with this directive.<sup>36</sup>

In certain circumstances, Jagirdars could appropriate an income higher than that stipulated in the Tirja. If there was an increment in the revenue assessment without a corresponding increase in the area of Khet land, the benefit accrued to the concerned Jagirdar, and the records were adjusted accordingly.<sup>37</sup> According to legislation promulgated by Prime Minister Jang Bahadur in 1870, Jagirdars even enjoyed the right to appropriate the benefits of increments in the area<sup>38</sup> resulting from reclamation of wastelands within the holding or from more accurate

measurement. Subsequent legislation abolished this facility, so that all such increments accrued to the government itself.<sup>39</sup> Even then, an exception was made in the case of military employees stationed in the provincial areas, who were permitted to appropriate such increments until around 1913.<sup>40</sup> In addition, until Baisakh 17, 1967 (April 29, 1910) top-ranking officials were permitted to appropriate revenues on newly reclaimed lands within their holdings.<sup>41</sup>

Furthermore, it is obvious that collections on Khuwa holdings could not be tied to a specific figure in view of the inevitable increase in the number of taxable homesteads consequent to population growth. This necessitated a modus vivendi in the form of an enhancement in the Jagir revenue on the Jagirdar's own initiative until the next revenue settlement incorporated such increase in the official tax assessment records. For example, in 1946, Jagirdars who owned Khuwa holdings in East No. 3 District were found to be appropriating revenue amounting to Rs 37,993.30, whereas the revenue specified in the official records amounted only to Rs 21,460.00.<sup>42</sup>

#### COLLECTION OF RENTS ON JAGIR LANDS

The nature of the relationship between the Jagirdar and the cultivator was, in addition, considerably influenced by the arrangements employed by the former for the collection of rents. It was usually difficult for Jagirdars to handle this function personally and the government discouraged the employment of subordinate government employees for this purpose.<sup>43</sup> Accordingly, Jagirdars were obliged to take recourse to various categories of agents, intermediaries and contractors to collect rents on their behalf.\* Naturally, wide variations existed in different parts of the country and in different periods with regard to the system of rent collection on Jagir lands.

In general, the collection system used on Jagir lands assigned to the army was different from that adopted in the case of individual Jagir assignments. In some parts of the country, local authorities collected the land revenues and transmitted the proceeds to the concerned regiment while any surplus was credited to the central treasury.<sup>44</sup> This system was introduced in 1840 on the basis of complaints that the people were being harassed by having to function under the authority of both the local Jimmawals and the army officials.<sup>45</sup> In Pyuthan, and the adjoining

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\*These included the Dware and the Amali. The Dware collected such rents on a contractual basis, while the Amali did so on the Jagirdar's account. Harilal, op. cit., p. 25.

areas up to the western border, on the other hand, collections on army Jagir lands were made by functionaries directly deputed by the army.<sup>46</sup> In certain cases, as in Dullu and Dailekh, collections were made on behalf of the army through local functionaries such as Mukhiyas and Jimmawals<sup>47</sup> and sometimes also through contract. However, since the contract system led to speculative bidding and thus enhanced the hardships of the cultivators, the government does not appear to have encouraged it.<sup>48</sup>

With the expansion of the Tirja system, collection of rents on Jagir lands became the individual responsibility of the Jagirdar.\* Tirja certificates were negotiable instruments, and in general Jagirdars appear to have preferred to exchange them for cash rather than visit the cultivator and collect rents in kind. Intermediaries, called Dhokres, made it their business to purchase Tirja certificates from Jagirdars and collect the rents from the cultivators. There was no restriction on the price at which any Tirja, irrespective of its face value, might be sold to Dhokres, and failure on the part of the latter to make full collections could not give rise to any claim against the concerned Jagirdar unless he had undertaken liability to that effect in writing.<sup>49</sup> However, Dhokres were not entitled to demand payments from the cultivator in kind. They were expected to accept the value of the rent in cash at locally current prices at the time of the presentation of the draft.<sup>50</sup>

The Dhokre system unduly enhanced the difficulties of cultivators. As early as 1833, the government noted that although cultivators on the Jagir lands of the army in Salyan district had been directed to pay their dues in the month of Jestha (commencing May 14),

Persons who purchase the Tirja from Jagirdars do not allow the cultivators even three or four days' time. They demand payment even before the prescribed date. . . . Several cultivators have therefore vacated the land, and lands are being left uncultivated at several places.<sup>51</sup>

The government therefore directed that collections should be made directly by army officials through local functionaries and then

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\*When the Jagirdar was unable for any reason to collect rents on his Jagir lands, he could arrange to have the assignment replaced by a cash salary except in cases where the land had been damaged by riverine action or washouts. (Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 10, 1935.)

transmitted to the Jagirdars.<sup>52</sup> Furthermore, the Dhokre could demand payments from the cultivator at prices current at the time the Tirja was presented. The Tirja was generally negotiated in the month of Marga (November-December), when it was issued. Since this is the harvesting season in Kathmandu Valley and the hill districts, prices are invariably low at this time. It was therefore to the advantage of the Dhokre to wait until June or July, when prices were higher, to demand payment from the cultivator. In Palpa district, for example, Jagirdars sold their Tirja at low rates, while the Dhokre who purchased it visited the village during the off season and collected the rent at high prices. This meant hardship for the cultivators and greater profits for the Dhokre. Moreover, Jagirdars did not receive the entire collection from the land since the margin went to the intermediary Dhokres.<sup>53</sup> Nevertheless, the Dhokres were indispensable to the Jagirdars and continued to function until the Jagir system itself was abolished in 1951.

Although the collection of rents was the individual responsibility of the Jagirdar, the government did appoint functionaries--called Mohinaikes--at the village level to assist him in this task. Originally, Mohinaikes were responsible for the reclamation of damaged Jagir lands<sup>54</sup> as well as the collection of rents and their transmission to the Jagirdar.<sup>55</sup> After the introduction of the Tirja system, they were responsible only for identifying individual Jagir landholdings and cultivators thereof, as well as for insuring that such lands were not left uncultivated.<sup>56</sup> In Kathmandu Valley, Mohinaikes were finally abolished around 1935, and Talukdars were appointed to discharge similar functions.<sup>57</sup>

In certain cases, the government directly undertook the responsibilities of rent collection on behalf of the Jagirdar. For example, in 1860-61, officials who were deputed to the far eastern hill districts to collect rents on Jagir lands assigned to the army, received salaries directly from the government.<sup>58</sup> These responsibilities were handed over to mal offices later, but this practice came to an end in 1947 when regulations were promulgated directing such Jagirdars to collect their current and previous year's rents themselves. In the case of older arrears, they could apply for collections to be made in their behalf by the government, but in that eventuality the administrative expenses involved in the collection were deducted from the total amount collected.<sup>59</sup>

In spite of measures taken by the government from time to time to restrict rents and guarantee security of tenure to cultivators on Jagir lands, absentee landlordism and the practice of the collection of rents in kind without the facility of commutation, which were characteristic features of the Jagir system in Nepal, constituted an onerous burden on the peasantry. In effect,



Jagir was a system which enriched the top echelons of the administrative hierarchy at the expense of the cultivator. It therefore was inevitable that the system should have been considered anachronistic after the downfall of the Rana regime and the establishment of a democratic government in 1951.

#### IV. THE ABOLITION OF THE JAGIR SYSTEM

The Jagir system was a product of an undeveloped monetary and public finance system, in which land was the main resource available to the government. The expansion of the Shah dynasty dominion had not been followed by commensurate assimilatory measures in the fiscal and administrative fields, and a loosely organized administrative structure based on the Jagir system was perhaps an essential phase in the process of national consolidation. However, in the course of time the Jagir system tended to inhibit the growth of a public finance system. The Jagirdar possessed neither the capacity nor the inclination to develop the lands assigned to him. The Jagir system thus guaranteed order and stability but not progress and growth. That the system became increasingly anachronistic was indicated by the gradual imposition of stricter regulations concerning Jagir land assignments as well as the growing preference of the government to compensate its employees in the form of cash salaries rather than Jagir grants. Indeed, the Jagir system was only able to survive as long as it did because it insured status and privilege. Jagir land assignments, when made on a selective basis, provided the opportunity for a new type of privilege which the Rana regime could hardly ignore. Thus though the economic and administrative raison d'être of the Jagir system had disappeared several decades prior to 1951, political factors retarded its abolition until after the downfall of the Rana regime.

#### JAGIR ABOLITION MEASURES DURING THE RANA PERIOD

The first encroachment upon the Jagir system appears to have been made by Prime Minister Jang Bahadur, who abolished this form of tenure in the Tarai region.<sup>1</sup> In this respect, it is important to remember that the major portion of the government's revenue has always been derived from this region. In 1852-53, the Tarai provided Rs 1,631,746 (53%) out of the total State revenue of Rs 3,073,502.<sup>2</sup> This must have been an important factor in Jang Bahadur's decision to codify the Tarai's revenue regulations, remodel the land tax collection system, and prepare systematic cadastral records, thus removing the administrative difficulties which had first led to the introduction of the Jagir system in the Tarai. This policy became feasible because of a combination of fortuitous circumstances that followed Jang Bahadur's rise to power. Many members of the nobility and top government officials who possessed extensive Jagir lands in the Tarai\* were killed during the Kot massacre of 1846, while those

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\*Chittaranjan Nepali, General Bhimsen Thapa Ra Tatkalin

who survived were exiled and allowed to take away only their clothes and other personal possessions.<sup>3</sup> Their extensive Jagir holdings in the Tarai were confiscated by the State. These events led to a virtual collapse of the Jagir system in this region, thus facilitating its eventual abolition.\* The cash revenues of the Government of Nepal thus increased considerably, and since all budget surpluses were appropriated by the Rana Prime Minister,<sup>4</sup> it was hardly surprising that the Jagir system was not revived in the Tarai by Jang Bahadur's successors. It would be incorrect, nevertheless, to regard revenue considerations as the primary raison d'être of Jagir abolition policy, for subsequent Jagir abolition measures seldom resulted in a net financial gain to the government. The volume of the State's obligations to Jagirdars remained unaffected even though they underwent a change of form--from Jagir land assignments to cash salaries.

The factors that led the Rana regime to initiate measures directed towards reducing the ambit of the Jagir land tenure system appear to have been primarily administrative. The entire Rana period was one of increasing administrative centralization, with the Prime Minister as the pivot. An administrative machinery composed for the most part of landowning Jagirdars who were virtually autonomous feudal lords within their assignments was an obstacle to centralization. The new setup required employees who regarded government employment as a career and not as a mere stepping stone to Jagir privileges. Apparently Prime Minister Jang Bahadur had this consideration in mind when in 1854 he abolished the Jagir lands of officials employed by the army to collect rents on its Jagir lands, arguing that their official duties were too onerous to leave them sufficient time to collect rents on the Jagir lands assigned to them.<sup>5</sup>

Indeed it is obvious that the Jagir system satisfied none of the three parties involved in the assignment--the government, the Jagirdar and the cultivator. No government anxious to develop a centralized system of administration and public finance could tolerate a situation in which the major portion of the revenue

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Nepal (General Bhimsen Thapa and Contemporary Nepal), p. 24. It was on this ground that Kathmandu rejected a British demand for the surrender of the Tarai territories in return for an annual subsidy of Rs 200,000 in 1814, when the Anglo-Nepal Sugauli Treaty was being negotiated.

\*In 1852-53, Jagir lands assigned to the army in the Tarai and Inner Tarai districts fetched a total revenue of Rs 8,711.00 only. In addition, Farmaisi Jagir land assignments to members of the royal family in this region yielded Rs 27,804.00. (Revenue and Expenditure of the Government of Nepal, 1852-53.)

from the most important resource available to it--the land--was spent before it reached the treasury. Moreover, in the changed conditions of the twentieth century, the undesirability of a system which gave government employees a feudal status without any obligations to the government in their capacity as landlord was obvious. For the Jagirdar, the acceptance of land assignments under the Jagir system was an uncertain gamble. If he was lucky or influential, he could appropriate an income several times higher than the salary pertaining to his position. Ordinarily, however, he could never be certain about the size of his income or even of whether he would receive any income at all. The cultivator was the worst hit, however, since the entire financial burden of the Jagir system rested on his shoulders.

The Government of Nepal, under the vigorous leadership of Prime Minister Chandra Shamsher (1901-29), therefore adopted a policy of gradually replacing Jagir land assignments by monthly cash salaries. Shortly after assuming the prime ministership, Chandra Shamsher reorganized the land tax collection system in the hill regions and Kathmandu Valley, and created mal offices for this purpose. As a result, the importance of the Jagirdar as a revenue collection agent declined. For example, the Doti-Achham Mal Office was created in 1905; and in that same year, Jagir lands assigned to central government employees in these areas were abolished.<sup>6</sup> According to orders issued on Chaitra 23, 1966 (April 5, 1910), the Jagir assignments of 7,252 personnel of the lower ranks of the Shrinath and Rajdal battalions were replaced by monthly emoluments in cash totaling Rs 892,608.32.<sup>7</sup> Similar action was taken with regard to troops stationed in areas outside of Kathmandu Valley such as Chisapani and Makwanpur.<sup>8</sup> In the same year, the Jagir land assignments of civil employees "from officers to land surveyors" were also converted into cash salaries.<sup>9</sup> Similar measures were taken in 1924 and 1944 with regard to the Jagir lands of certain categories of army officers.<sup>10</sup>

Thus, an increasing trend toward cash salaries in the place of Jagir land assignments is apparent throughout the Rana regime. The policy of withholding cash salaries as long as Raikar lands were available for assignment as Jagir<sup>11</sup> was ignored to permit Jagirdars to have their Jagirs replaced by a cash salary, at their discretion.\* Retroactive Jagir assignments for the period during which salaries had already been paid in cash were prohibited.<sup>12</sup> Rules were promulgated permitting the voluntary

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\*Cf. Government of Nepal, Law Ministry Records, Okhaldhunga Revenue Regulations, Section 102, 1934. On several occasions, this law was set aside to prohibit Jagir land assignments in the hill districts. Cf. Abolition of Jagir Lands in Hill Districts, Jestha 11, 1985 (May 24, 1928).

substitution of cash salaries for Jagir land assignments under certain conditions.\*

Nevertheless, these measures merely affected certain categories of government employees. At the same time extensive areas of land were assigned to leading members of the Rana family who occupied the top echelons in all fields of the administration, and there is no evidence that the total area under Jagir land tenure in the hill region and Kathmandu Valley was diminished thereby. Rana policy thus led merely to a change in the composition of the Jagir class rather than in its abolition. As a result of the Jagir policies of Jang Bahadur and Chandra Shamsher, revenues from the abolished Jagir lands in the Tarai increased the public revenue and therefore the personal income of the Prime Minister, while the assignment of Jagir lands elsewhere on a selective basis enabled him to bestow favors on members of his family and his favorites in consideration of the positions, real or nominal, which they occupied in the administration.

A significant departure from the policy of abolishing the Jagir system in respect to particular groups or sections of Jagirdars was made after 1923, when Jagir lands were fully abolished in several hill areas, including Palpa,<sup>13</sup> Salyan,<sup>14</sup> and Bandipur.<sup>15</sup> In Palpa, this policy was justified with the following explanation:

Jagirdars sell their Tirja documents at low rates to intermediaries [Dhokre] who thus benefit at their expense. These intermediaries go to the cultivators a long time after the crops are harvested and make collections at inflated prices thereby causing hardship for the cultivator. At the same time, foodgrains cannot be transported to the market at that time because of the rainy season, with the result that supplies for the army have to be procured from Butaul.<sup>16</sup>

The government therefore directed that all Jagir land assignments in Palpa district should be replaced by cash salaries, and that tax collections on the abolished lands should be made by the local

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\*Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Sections 10 and 20, 1935. According to an order promulgated in May, 1904, Raikar lands newly assigned as Jagir could be exchanged for other lands in the event of damage as a result of riverine action or landslides. (Jagir Land Assignment Regulations, Jestha 29, 1961 [June 11, 1904].) The Kampu Tirja Office Regulations cited above, however, prescribed that cash salaries should be provided in such cases, instead of other land in exchange. See Chapter III, p. 32.

revenue office. One third of the assessment was collected in kind for meeting the military requirements, while the balance was commuted into cash at prescribed rates.<sup>17</sup>

A more far-reaching measure was enacted in 1928, when Prime Minister Chandra Shamsher decreed:

No lands shall henceforth be assigned in the hill region, except in East No. 1, West No. 1 and Kathmandu Valley. So far as existing assignments are concerned, Jagirdars who are willing, shall have their Jagirs replaced by cash salaries . . . even though the law . . . provides that emoluments should not be paid in cash as long as lands are available for assignment as Jagir. . . . In the case of Jagirs who are not so willing, no action should be taken for the present, but in the event of any vacancy, the lands occupied by them shall not be reassigned as Jagir.\*

Later this measure was extended to East No. 1, West No. 1 and Bhaktapur, as well as Pakho lands in Kathmandu and Lalitpur,<sup>18</sup> with the result that only Khet lands in Kathmandu Valley remained available for new Jagir land assignments. Moreover, even the Jagirs of Jagirdars who had previously expressed their unwillingness to accept monthly cash salaries were converted into Raikar during the extensive revenue settlement operations conducted in the hill districts between 1933 and 1948. The Jagir system was thus completely abolished in Makwanpur<sup>19</sup> and Gorkha,<sup>20</sup> and Pakho Jagir land assignments in East No. 3,<sup>21</sup> East No. 4,<sup>22</sup> and elsewhere were also similarly abolished.

Different policies were adopted at different times to determine the cash salaries payable to Jagirdars subsequent to abolition of their Jagir lands. In Palpa in 1923, salaries were determined at double the value of the Jagir assignment calculated on the basis of the official rate,\*\* which was considerably lower

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\*Abolition of Jagir Lands in Hill Districts, Jestha 11, 1985 (May 24, 1928). In accordance with this decree, all Khalikhande lands previously assigned to officers in the Purano Gorakh, Bord Bahadur and other regiments were replaced by cash salaries in January, 1929. (Abolition of Khalikhande Lands of Purano Gorakh, Bord Bahadur and Other Regiments, Magh 11, 1985 [January 24, 1929].) The law referred to here is: Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code, 1935 ed.), Part III, Section 27, p. 31.

\*\*Abolition of Jagir Land Assignments and Payment of Cash

than the Mal Office rate. In other cases, however, the value of the Jagir assignment was commuted into cash at the Mal Office rate, on Khet land, and at the level of actual collection on Pakho land.<sup>23</sup> In both cases, therefore, the Jagirdar was permitted to appropriate an income slightly larger than the face value of his Jagir assignment, although in terms of the current prices of agricultural produce his total income underwent a considerable decline. After 1928, however, a 25 percent deduction was made in the amount calculated on the latter basis, in order to provide for any damage sustained on the abolished Jagir lands, as well as for costs of collection.<sup>24</sup> In this way, the government avoided responsibility for damaged Jagir lands.

It is noteworthy that Khet lands in Kathmandu and Lalitpur could still be utilized for future Jagir land assignments. This perhaps was due to the government's desire to retain some scope for the exploitation of the Jagir system in the interests of its favorites, albeit in a greatly restricted area. Nevertheless, it must be conceded that the abolition measures described above did not discriminate in favor of members of the ruling family; indeed, the Jagir lands of some top-ranking Ranas were affected.<sup>25</sup> They should therefore be regarded as a genuine attempt to simplify the land tenure and taxation system in Nepal.

The Rana regime thus followed a double-edged policy in respect to the Jagir land tenure system. Its interest in increasing cash payments into the treasury and reforming the administration conflicted with the assignment of land as Jagir; but because such assignments constituted a privilege which Ranas and their favorites were reluctant to forego, the regime was unwilling to abolish the system altogether. Consequently, Jagir land assignments were made on an increasingly selective basis, and the Jagir system occupied a much less important position in Nepal's land system towards the end of the Rana regime than it had in 1846. In the period from 1846 to 1951, revenue from Raikar land in Kathmandu Valley and the hill districts increased approximately two hundred times. No doubt the cultivated area underwent considerable expansion during this period, but undoubtedly the official policy towards the Jagir system also played a part.

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Salaries, Baisakh 21, 1982 (May 3, 1925). The official rate of commutation of Jagir revenues should be distinguished from the conversion rate used by mal offices for land tax collections. (See Chapter I.) The official rate was Rs 1.00 per muri of paddy in Palpa (Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 8, 1935), whereas the Mal Office rate varied between six and eight pathis per Rs 1.00 in different parts of the district. (Government of Nepal, Law Ministry Records, Palpa Revenue Regulations, Section 31, 1934.)

## DEVELOPMENTS AFTER 1951

The overthrow of the Rana regime in 1951 led to the virtual collapse of the Jagir system.\* The interim government formed after the downfall of the Rana regime was therefore able to abolish the Jagir system without any significant opposition. In October 1951, it decreed:

With effect from 2009 (commencing April 13, 1952) assignments of Raikar lands as emoluments or allowances, under Tirja or other basis, shall be abolished, and collections of revenue thereon shall be made by the appropriate Mal Offices. Jagirdars shall henceforth receive salaries in cash according to the prescribed pay scale.<sup>26</sup>

Jagirdars were prohibited from collecting rents already due to them on the date this decree was promulgated,\*\* and the government offered to pay them the value of such rents calculated on the basis of the scheduled conversion rates of the appropriate mal office.\*\*\* Statistics of abolished Jagir lands in Kathmandu Valley which have so far been converted into Raikar are given below.

The total area of Khet lands under Jagir tenure which have been registered as Raikar in Kathmandu consequent to Jagir abolition will be shown in the following table as 67,106 muris, or approximately 16,752 ropanis. In 1950, the total area under

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\*Many generals in the army, all of whom were members of the Rana family, resigned immediately after the downfall of the Rana regime. The total emoluments paid to army officers therefore declined from Rs 737,000 in 1950-51 to Rs 300,000 in 1951-52. (Government of Nepal, "Budget Figures, 1951-52," Nepal Gazette, 1-32, Chaitra 5, 2008 [March 18, 1952], p. 74.)

\*\*Government of Nepal, "Notification of the Ministry of Finance," Nepal Gazette, Vol. I, No. 12, Kartik 12, 2008 (October 29, 1951). Since drafts for the year 2008 (ending April 12, 1952) would have been issued only around November, this meant that in effect the Jagir system was abolished earlier than the date envisaged in the official notification.

\*\*\*Government of Nepal, "Notification of the Ministry of Finance," Nepal Gazette, Vol. I, No. 37, Baisakh 9, 2009 (April 21, 1952). The offer was twice repeated (Government of Nepal, "Notifications of the Ministry of Finance," Nepal Gazette, Vol. I, No. 39, Baisakh 23, 2009 [May 5, 1952] and Vol. I, No. 43, Jestha 27, 2009 [June 9, 1952]), thus indicating a rather cool response on the part of the dispossessed Jagirdars.



Table IV

Total Area of Abolished Jagir Lands  
in Kathmandu Valley, 1952-61<sup>27</sup>

<u>Revenue Division</u>	<u>Khet</u> (in muris)	<u>Khet Revenue</u>	<u>Pakho Revenue</u>
Lalitpur	101,006	Rs 108,206.21	Rs 4,772.53
Bhaktapur	26,354	Rs 30,779.80	Rs 985.05
Kathmandu	67,106	Rs 69,906.60	Rs 4,694.41
Kirtipur	47,112	Rs 61,074.12	Rs 9,094.08
Total	241,578	Rs 269,966.73	Rs 49,546.07

Raikar tenure in the Kathmandu revenue subdivision amounted to 51,262 ropanis.<sup>28</sup> Thus even half a century after the process of Jagir abolition was initiated by Prime Minister Chandra Shamsheer, the total area under Jagir tenure in Kathmandu constituted at least 32.6 percent of the total Raikar area. The percentage may be even higher, for there is no evidence that the process of Jagir abolition has yet been completed. According to an official report issued on July 6, 1964:

Although Jagir lands were abolished in 1952 many of them have not yet been registered [as Raikar], with the result that they are being utilized without payment of taxes.<sup>29</sup>

Thus, the abolition program has not been completed in Kathmandu,<sup>30</sup> not to mention the hill districts. Loss of revenue consequent to such administrative slackness therefore amounts to a sizable figure.

#### CRITIQUE OF THE JAGIR ABOLITION PROGRAM

The abolition of the Jagir system in 1951 can be judged from three viewpoints: the liquidation of the "feudal" interests of the Jagir-owning class, which was primarily composed of members of the Rana family; an extension of the area under Raikar tenure thereby leading to an increase in the land revenue; and the establishment of a direct relationship between the State and the cultivator as a result of the elimination of the Jagir assignee. There can be little doubt that the first objective,

essentially political in character, was readily achieved.\* On the other hand, although the measure resulted in an apparent increment in revenue from the land, which increased from Rs 12,031,000 in 1949-50<sup>31</sup> to Rs 13,461,340 in 1955-56,\*\* this was not a net gain for the government, inasmuch as it was partly offset by the government's additional obligation to remunerate its employees in cash. The allocation for salaries of the lower ranks of the army thus increased from Rs 4,976,000 in 1950-51 to Rs 7,029,000 in 1951-52.<sup>32</sup>

The government apparently failed to realize that there is no necessary connection between the abolition of the Jagir system and the collection of taxes on the abolished Jagirs at the scheduled conversion rates. Jagir abolition refers merely to the replacement of land assignments to government employees by cash salaries. Subsequent to such replacement, the level of the tax assessment on the concerned lands and the form in which collections are made are considerations irrelevant to the issue of Jagir abolition. For example, Prime Minister Chandra Shamsher in 1924 abolished the Jagir lands assigned to certain categories of military officials but, contrary to the practice followed on Jagera lands, continued to collect taxes on the abolished Jagir lands in kind.<sup>33</sup>

At the same time, the cultivators have not benefited substantially from the abolition of the Jagir system. On a Jagir holding at Nagarkot in Kathmandu division, the cultivator who used to pay rent in kind amounting to one muri of rice to the Jagirdar<sup>34</sup>

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\*In fact, the political objective appears to have been uppermost in the mind of the Nepali Congress, which had formed a coalition government with the Ranas, and was holding the portfolios of finance and agriculture. The party obviously did not regard the abolition of the Jagir system as a measure in the interests of the peasantry and therefore did not list it as an achievement in the agrarian field. Cf. Nepali Congress, Kisan Haru Ko Nimti Nepali Congress Le Ke Garyo (What Has the Nepali Congress Done for the Peasants?).

\*\*Government of Nepal, "Budget Report, 1956-57," Nepal Gazette, VI-18 (Extraordinary), Chaitra 14, 2013 (March 27, 1957). Revised estimates of land revenue for 1955-56 have been selected for purposes of comparison because it was necessary to provide for sufficient time for the complete conversion of Jagir holdings into Raikar. The revenue figures for 1955-56 were given in both Nepali and Indian currencies, but the Indian currency component was converted into Nepali currency at the then official exchange rate of N.C. Rs 128: I.C. Rs 100, to facilitate comparison.

could now meet his tax liability by paying only Rs 9.10, the cash value of one muri of rice at the scheduled conversion rate. Thus the total value of the payment made by the cultivator went down from approximately Rs 60.00 (the approximate value of one muri of rice in 1951) to Rs 9.10--i.e. about fifteen percent of the original figure. Thus he enjoyed an increase of Rs 50.90 on his normal annual income from the land. Since the land was already providing him with sufficient income to warrant continued cultivation, this surplus income could be transferred on payment of the capital value thereof. In other words, he could sell the right to this extra income. At ten percent interest, this would fetch him a price of approximately Rs 500.00, while he himself would continue as cultivator. Alternatively, he might prefer to appropriate this extra income of Rs 50.90 himself and let out the land on the terms under which he himself cultivated it formerly. Since the prospects of a capital gain which was in the nature of a windfall or of an unearned income from the land in the form of rent would both be equally attractive, few cultivators of former Jagir holdings have been able to take advantage of the abolition of the Jagir system to continue as owner-cultivators. Thus, in the absence of concomitant measures aimed against subinfeudation, this "reform" measure has provided little benefit to the cultivator.

The abolition of the Jagir system in 1951 thus brought little net gain to the public exchequer, nor did it necessarily improve the condition of the cultivators. The major change it achieved in Nepal's land system was the extension of the area of subinfeudation, and consequently the loss to the government of much potential revenue. Nevertheless, the measure achieved its immediate political objective of liquidating a class with a vested interest in the land which had become anachronistic as a result of the introduction of a democratic system of government.

PART 2

THE COMPULSORY LABOR SYSTEM: RAKAM TENURE

## V. FORCED LABOR AND THE LAND TENURE SYSTEM

For many centuries the right of the State to exact compulsory and unpaid labor from its subjects for public purposes has been recognized in Nepal. For example, according to regulations promulgated by King Srinivas Malla (1667-85) of Lalitpur in Kathmandu Valley in 1672, compulsory labor was utilized in the construction of bridges and battlements, as well as during war.<sup>1</sup> After the Gorkha conquest, it was generally also employed for such purposes as the reclamation of wastelands and the repair of irrigation channels,<sup>2</sup> transportation of stores to the royal palace,<sup>3</sup> the cultivation of Crown lands,<sup>4</sup> and the construction of roads and bridges.<sup>5</sup> There was in fact no restriction on the uses to which it might be put. Particularly during the Rana regime, it was used also for such personal requirements as the construction of palaces for members of the Rana family.<sup>6</sup> This system was known as Jhara.

Compulsory labor was exacted in at least three forms: Jhara, Beth and Begar. Jhara meant the requisition of laborers from each family in the village for a certain number of days for public purposes. Beth, or Bethi, meant the exaction of unpaid labor on a customary basis, while Begar denoted the requisition of casual laborers for emergency requirements. "Beth" appears to be a corrupt form of the Sanskrit term "Vishti," meaning unpaid labor, and ancient texts both in Nepal and India use the original Sanskrit term in this sense, thus denoting a common origin of the system. Begar, on the other hand, is a Persian term, the system being prevalent in some form or other in Moghul India also. Jhara is the only system that appears to have had a purely Nepali origin, and this probably explains why it was more widespread than either Beth or Begar. In the present study, we shall use the term "Jhara" in a generic sense, to denote all forms of compulsory and unpaid labor, in order to avoid confusion.

When the compulsory labor obligation was commuted to a specific service to be rendered on a regular and inheritable basis by the inhabitants of a prescribed village or area, it was known as Rakam. Thus while the labor supply for the construction of roads or the repair of bridges was obtained under the Jhara system, Rakam services included the supply of fuel and charcoal to government establishments and the transportation of mail. Jhara labor was impressed for nonrecurring purposes, while Rakam supplied

the needs of the regular establishments run by the government. Under the Rakam system, the services of inhabitants of particular areas or villages were assigned for the performance of Rakam services according to the requirements of the government, and the lands being cultivated by them, whatever their previous status, were converted into Rakam tenure. The importance of the Rakam system is indicated by the fact that the rural population not enrolled as Rakam workers were given a separate name--Chuni.

## JHARA AND RAKAM

The Rakam system appears to have acquired a number of characteristics basically differentiating it from Jhara. Jhara services were utilized by the State in its capacity as landlord, and landless peasants enjoyed statutory exemption.<sup>7</sup> Slaves were similarly exempt, obviously because property rights in them belonged not to the State, but to the individual owner.<sup>8</sup> Often in alienating its ownership rights in the land through Birta or Guthi grants, the State included the right to exact Jhara labor from the inhabitants of the concerned area.<sup>9</sup> Since landless peasants, slaves, and tenants of Birta and Guthi lands were subjects of the State just as tenants of Raikar lands, it is obvious that the exaction of Jhara labor by the State was not an exercise of its tax authority.

These considerations, however, seldom applied to Rakam. There were innumerable cases in which landless peasants were under obligation to provide Rakam services even though they were exempt from Jhara. For example, during the 1895-96 inquiries at Thimi in Bhaktapur district, several Rakam workers represented that they had been discharging the prescribed Rakam functions and enjoying certain homestead tax exemptions without utilizing any land under Rakam tenure.<sup>10</sup> Nor does the government appear to have taken any step to remove these anomalies. For example, in 1908 forty-two families residing in Alapot and Nayagun villages of Lalitpur district in Kathmandu Valley each occupied twenty muris of Khet land and supplied 360 dharnis of charcoal annually to the government. In addition, they provided portage services without any payment for the transportation of government stores between Tibet and Kathmandu. However, the government decided that since the supply of charcoal was an obligation imposed on the homestead only, these families had been utilizing their Khet lands without paying any taxes. It therefore directed that taxes should be imposed on the Khet lands at rates prevailing in respect to adjoining holdings, but that the Rakam obligations on the homestead should be continued.<sup>11</sup> Since Rakam obligations were thus imposed on both landless peasants and landowners alike, they constituted a compulsory labor tax imposed on the inhabitants of different areas according to the needs of the government, instead of an additional burden solely attached to landownership like Jhara.

In addition, not all of the exemptions granted under Jhara on the basis of caste and communal considerations appear to have been applicable in the case of Rakam. For example, in 1813 Brahmans were exempted from Jhara in areas east of the Bagmati river, i.e. eastern Kathmandu to Ilam. A similar facility was extended to Jaisis\* in the same area as a ritual offering on the occasion of the birth of a son (later King Rajendra) to King Girban in 1814.\*\* But there is no evidence that these exemptions were effective with regard to Rakam services also. During the revenue settlement of 1895 in East No. 1 District, many Brahman families who had been enrolled as Rakam mail-carriers in 1799 were retained in that capacity.<sup>12</sup> In fact, existing regulations demonstrated a district preference for high caste mail-carriers, and the recruitment of members of Pauni (untouchable) castes in this capacity was expressly prohibited.\*\*\*

On the other hand, Rakam obligations were occasionally imposed on the basis of communal considerations which were not applicable to Jhara. For example, regulations promulgated on Aswin 20, 1964 (October 5, 1907) prescribed that only Newars should be selected to fill vacancies in Rakam holdings, in preference to Parbatiyas.\*\*\*\* These regulations were reconfirmed in 1930.<sup>13</sup> The government's motivation in this instance is not clear. Possibly this was due to the fact that Parbatiyas were eligible

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\*i.e. Children born of Brahman widows.

\*\*Government of Nepal, Law Ministry Records, Okhaldhunga Revenue Regulations, Section 26, 1934. These exemptions were observed even when Jhara was commuted into a cash payment. Cf. Shankarman Rajvanshi (ed.), Puratattwa Patra Sangra (A Collection of Ancient Documents), Vol. II, pp. 75-6.

\*\*\*Kagate Hulaki Rakam Land Assignments in Buchakot, Kabhrepalanchok, 1952 (1895). This rule does not appear to have been uniformly applicable throughout the country. For example, in Dailekh district, even leather-workers (Sarki) who ranked as untouchables in the Nepali Hindu caste hierarchy (cf. Government of Nepal, "Pani Nachalne Jat Ko" [On Untouchability], Muluki Ain [Legal Code], Vol. V [1935 ed.], Sections 6-7, pp. 105-6), were enrolled as mail-carriers under the Kagate Hulaki Rakam. (Cf. Enrolment of Sutike Sarki as Kagate Hulaki Rakam Worker in Bhurti, Dailekh District, Kartik Badi 12, 1953 [October, 1896].)

\*\*\*\*Government of Nepal, Law Ministry Records, Addendum to Lam Pahad Kath Katani Bandast Office Regulations, Baisakh 30, 1990 (May 12, 1933). Parbatiya literally means people of hill stock and is used to denote non-Newari communities including Brahmans, Chhetris, Magars, Gurungs, Tamangs, etc.

for recruitment in the army and the Newars were not. The appointment of Parbatiyas as Rakam workers, therefore, may have led to the disruption of Rakam services in the event of their recruitment in the army. In any case, these restrictions remained effective for twenty-six years and were finally abolished in 1933 on the basis of representations that "since Rakam services are performed by persons who are physically fit [such restrictions] give rise to injustice."<sup>14</sup>

Another distinction between Jhara and Rakam was that Jhara obligations were imposed on individuals, but Rakam obligations were based on the family. Under the Rakam system, each family was required to provide one able-bodied adult worker irrespective of sex, to perform the prescribed Rakam functions, and presumably the other members of the family, including women and children, were expected to cultivate the land allotted to the family under Rakam tenure.

#### THE NATURE OF RAKAM OBLIGATIONS

Originally, however, Rakam services appear to have been imposed collectively on the village<sup>15</sup> rather than on individual families. Whenever necessary, the inhabitants of villages through which goods had to be transported were summoned and forced to provide the necessary transportation services. For example, in several villages of Doti District:

The inhabitants of this village have never been enrolled under the Thaple-Hulaki Rakam. When military arms and ammunition were received, all available villagers are summoned and compelled to provide transportation services up to the prescribed place.<sup>16</sup>

And even when obligations were specifically imposed on the basis of the family, the collective obligation of the village was occasionally emphasized. For example, an order issued on Baisakh Badi 8, 1912 (April, 1855) to Rakam workers at Mandan (East No. 2 District) noted that "several Rakam holdings have become depopulated" and therefore called on the entire village inhabitants to provide such services.<sup>17</sup>

In the beginning, families which solely consisted of old persons at least sixty years of age, children, orphans, widows or lame, crippled or otherwise physically incapacitated persons were exempted from Rakam obligations, even though they were entitled to their due share of land allotments under Rakam tenure.<sup>18</sup> Porters and mail-carriers employed under the Rakam system, however, did not enjoy such facilities. According to orders issued by Prime Minister Ranoddip Singh in 1883 in East No. 1 District, the appointment of one-eyed, lame, crippled, dumb or similar



other persons as mail-carriers was prohibited.<sup>19</sup> If the adult and able-bodied members of any family died, so that only minors or widows who were physically incapable of discharging the prescribed Rakam obligation were left, they were permitted to retain occupation of their Rakam holding only on condition that they provided a substitute to work on their behalf. If they failed to do so, they were evicted, and their holding was granted to any person who was eligible for enrollment as a mail-carrier.<sup>20</sup> Subsequently, similar provisions were enforced on other categories of Rakam workers also. According to orders promulgated in 1895:

If lame and crippled persons, lepers, widows and orphans agree to provide Rakam services, their Rakam land allotments shall be confirmed. If not, they shall relinquish such lands . . . which shall then be allotted to those who can perform the prescribed services.<sup>21</sup>

Apparently these provisions were not uniformly applicable in respect to all categories of Rakam workers, for regulations promulgated in 1930 noted that "minor and old people, widows, lame and crippled persons have been exempt from Rakam obligations."<sup>22</sup>

Special provisions were applicable in respect to children under sixteen years of age who inherited Rakam land allotments. They were exempted from all Rakam obligations which involved physical labor until they attained maturity.<sup>23</sup> According to legislation promulgated by Prime Minister Jang Bahadur in 1870, minors were entitled to retain possession of Rakam land.<sup>24</sup> Subsequent legislation, however, denied them this facility as long as their relatives or other applicants were available to utilize the land and discharge the prescribed Rakam obligations during their minority.<sup>25</sup>

#### THE SCOPE OF THE RAKAM SYSTEM

Unlike Raikar, Birta and Guthi tenures, Rakam land tenure did not extend throughout the Kingdom of Nepal, but appears to have been limited to Kathmandu Valley and the hill districts. Impressed labor was no doubt prevalent in the Tarai areas also at one time, generally for portage services,<sup>26</sup> but was abolished apparently because of the hardships the peasantry were subjected to under this system. According to an order issued in August 1790 to local officials in Morang District:

Peasants are being greatly harassed by the imposition of compulsory and unpaid services . . . so that they cannot even cultivate their lands properly. Accordingly, from 1790, we exempt them from portage and other services. . . . No civil

or military official shall exact such services . . .  
except on fair wages.<sup>27</sup>

It is difficult to ascertain how far such directives proved an effective deterrent to unscrupulous officials, but, at least on a governmental level, the ban appears to have been effective. Services which were discharged by Rakam workers in Kathmandu Valley and the hill districts therefore necessitated the employment of paid laborers in the Tarai. While elsewhere Rakam porters were employed for the transportation of government stores, provision was made for the employment of paid coolies on the Birganj-Kathmandu route through the Tarai.<sup>29</sup> This may have been due to the earlier development of monetary and fiscal systems in the Tarai than in the Kathmandu Valley and the hill districts. A system of tax assessment and collection in cash appears to have been developed in the Tarai comparatively early, probably under the influence of systems introduced in India during the Moghul period. Such a system presupposed the existence of markets where the peasant could sell his produce to meet his tax liabilities, as well as a sufficient supply of currency. In the absence of these facilities, taxation in the hill districts and Kathmandu Valley was primarily assessed and collected in kind or in the form of impressed labor. Thus, the backward monetary and commercial conditions in the hill regions inhibited the growth of a monetary system of taxation and encouraged the exaction of compulsory and unpaid labor.

#### CATEGORIES OF RAKAM OBLIGATIONS

During the phase of territorial expansion and military activity that followed the establishment of the Kingdom of Nepal by King Prithvi Narayan Shah in 1769 until around the third quarter of the nineteenth century, defense requirements provided the predominant rationale for the Rakam system. During this period, Nepal possessed a thriving defense industry. In Kathmandu, arsenals were operated under the management of Europeans with Indian workers and machinery imported from England.<sup>30</sup> District officials, particularly in areas bordering British India, were directed to establish local gunpowder factories.<sup>31</sup> During the prime ministership of Bhimsen Thapa (1806-37) the military stores and arsenals were estimated to be capable of furnishing arms and accouterments for 45,000 men.<sup>32</sup> Sir Richard Temple, an English

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\*According to Irfan Habib, in Moghul India, "it may, perhaps, be safely concluded that apart from such isolated territories as Kashmir and Orissa, or the desolate portions of Rajputana, the cash nexus was firmly established in almost every part of the Empire." Irfan Habib, The Agrarian System of Mughal India, pp. 238-9.

official who visited Kathmandu in 1876, saw "arsenals and magazines with ordinances, including siege guns, stores, thousands of stands of guns and small arms, ammunition and the like," and commented: "It is remarkable that for all this they depend on indigenous manufactures."<sup>33</sup>

Accordingly, important categories of Rakam services were those utilized by gunpowder factories and arsenals for the supply of such materials as fuelwood, charcoal and saltpeter, as well as for the transportation of arms and ammunition. Charcoal was supplied to defense factories under the Gol Rakam,<sup>34</sup> and occasionally under the Jangi Megjin Rakam,\* while Daura Rakam<sup>35</sup> involved the supply of fuelwood. Workers who were employed to grind saltpeter and other ingredients into gunpowder came under the Silaute Rakam.\*\*

The utilization of Rakam services to meet the requirements of the royal palace and public works came much lower in order of importance. Byang Rakam workers were employed as gardeners in the royal palace as well as in temples.<sup>36</sup> Ghansi Rakam involved the supply of fodder for the State horses, cattle and elephants.<sup>37</sup> Potters were employed under the Kumhale Rakam to supply flower-pots and other earthen vessels to the royal gardens and occasionally to defense establishments also.<sup>38</sup> The services of stone-workers (Lohakarmi), masons (Dakarmi), blacksmiths (Nakarmi) and carpenters (Sikarmi) were utilized by the royal palace (Hitichok) and the Public Works Office (Chhebhadel) under the Rakam system. Lumbermen were similarly employed under Bosi (or Kothabosi) and Bala Rakams.

Nevertheless, there seldom existed a watertight division of functions among different Rakams. For example, Byang Rakam workers, whom we have described above as gardeners, were also employed in gunpowder factories and arsenals to supply pottery or repair roofs,<sup>39</sup> or to transport military stores and ammunition.<sup>40</sup> Bala Rakam workers, who otherwise worked as lumbermen, were occasionally attached directly to the army in order to provide portage services.<sup>41</sup> Even stone-workers, lumbermen, bricklayers, masons and other Rakam workers were required to supply two manas of saltpeter annually to gunpowder factories for the manufacture

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\*Cf. Jangi Megjin Rakam Land Assignments in Panauti, East No. 1, Shrawan Badi 3, 1912 (July, 1855). "Jangi" is a Persian word meaning "military," while "Megjin" is a corrupt form of the English word, "magazine."

\*\*Cf. Silaute Rakam Land Assignments in Thimi, Bhaktapur, Kartik 12, 1912 (November, 1855). "Silauto" in Nepali means a "grinding-stone."

of gunpowder,<sup>42</sup> or to supply fuelwood for the use of gunpowder factories, irrespective of their distinctive obligations,<sup>43</sup> thus indicating the prime importance that Nepal attached to defense industries in the eighteenth and nineteenth centuries.

The most important category of Rakam services came under the Hulaki Rakam, which involved portage services. This Rakam was divided into the Thaple Hulaki, involving the transportation of government cash and other stores, and Kagate Hulaki, under which an internal mail system was operated through the country. An important service provided under the Thaple Hulaki Rakam was the transportation of salt from Kuti in Tibet to Kathmandu.<sup>44</sup> Rents on Jagera lands,<sup>45</sup> and sometimes even on Jagir lands,<sup>46</sup> appear to have been transported by Thaple Hulaki porters. According to orders issued by Prime Minister Jang Bahadur to Thaple Hulaki porters in eastern Nepal in 1849:

Transport military stores and ammunition, government stores and sick persons through your area without the slightest delay, as well as other loads which are to be transported to the place according to orders issued by His Majesty or by us. Do not transport goods belonging to royal priests, members of the nobility and government officials except on orders from His Majesty or from us.<sup>47</sup>

Other service Rakams included the Chitaidar, under which Rakam workers were employed as guards and caretakers of forests<sup>48</sup> and temple gardens,<sup>49</sup> and the Dhalwa, which involved the maintenance of State owned irrigation channels.<sup>50</sup>

## GOODS AND SERVICES

Rakam obligations may also be broadly classified into the supply of goods and performance of services. In Nepal's revenue literature, these obligations are collectively described as Doko-Boko.<sup>51</sup> While Rakam involved the supply of goods, raw materials were apparently obtained free from lands and forests situated in the area. For example, Rakam workers who were under obligation to supply lumber and charcoal for a local mine in western Nepal were permitted to exploit forests on Birta lands in the area,<sup>52</sup> and there is no evidence that the Birta owners were provided with any compensation. According to an order issued in May 1804, the inhabitants of Handigaun, Kathmandu, who were under obligation to supply fifteen loads of grass daily for the royal stables, were provided with exclusive rights over grass in an adjoining area, the boundaries of which were clearly demarcated.<sup>53</sup> Apparently Rakam workers were expected to procure the necessary tools and equipment themselves. For example, mail-carriers employed under the Kagate Hulaki Rakam were expected to procure raincovers made

of leaves and bamboo-bark, umbrellas, and torches for their own use while transporting mail.<sup>54</sup>

#### DEVELOPMENTS DURING THE RANA PERIOD

The traditional pattern of Rakam obligations as described above underwent far-reaching changes during the Rana regime. Technological, administrative, and economic developments led to the obsolescence of several Rakam functions and the expansion of several others. The modernization of the Nepali army, which made it almost wholly dependent on extraneous sources for supplies of arms and equipment, dealt a virtual deathblow to the defense industry. Similarly, Rakam labor used in the manufacture of gunpowder became unnecessary when machinery was introduced in gunpowder factories around 1888.<sup>55</sup> The abolition of magazines in Salyan and Pyuthan around 1907 led to similar results.<sup>56</sup> However, these developments did not necessarily result in the contraction of the Rakam system. Since Rakam obligations were compulsory and gratuitous, the Rana government could hardly be expected to abolish them without commensurate benefit in some form or other. Accordingly, some of the defunct Rakams were converted into other forms of obligations. A few were even commuted into regular cash payments in addition to the land tax. Such commutation enabled the government not only to avoid losses resulting from the nonutilization of Rakam obligations, but also in certain cases, to finance alternative forms of labor supply.

But when the ruling family required Rakam services for its personal needs, these were not commuted into cash payments even though the original purpose for which they had been created had become obsolete. For example, in 1860 Kagate Hulaki Rakam porters operating on the Thankot-Kathmandu route were converted into Byang Rakam, because new forms of mail transport facilities were introduced on this route and their services were no longer required. But instead of being employed as gardeners in their new capacity, they were used as porters for the transportation of goods in times of war as well as during the tours and hunting expeditions undertaken by the King or the Prime Minister. An important category of goods required to be transported by them consisted of building timber,<sup>57</sup> used primarily in the construction of palaces for members of the Rana family and their relatives and favorites. This construction activity created such a large demand for timber that a special office was established to organize Rakam services for this work. Several categories of Rakam services, including Byang, Bala, Bosi and Ghansi\* were requisitioned for the transpor-

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\*Government of Nepal, Law Ministry Records, Lam Pahad Kath Katani Bandobast Office Regulations, Section 18, 1930. Thaple

tation of timber "for palaces to be constructed by His Majesty and His Highness as well as for other prescribed requirements."<sup>58</sup> Theoretically, all categories of Rakam workers could still be employed for military purposes in times of war.<sup>59</sup> But since Kathmandu was never directly involved in any military campaign after the Nepal-Tibet War of 1854-56, this provision remained a dead letter. In the absence of any obligation to abolish Rakam services as and when they became unnecessary, the Thaple Hulaki Rakam porters were gradually diverted to meet the personal needs of members of the ruling family. According to a petition that they submitted to Prime Minister Jang Bahadur in 1866:

During the Nepal-Tibet War . . . we transported arms and military equipment. . . . This year we have been ordered to transport timber for the construction of a palace.<sup>60</sup>

Similarly, in Alapot and Nayagaun villages of Lalitpur district, 42 families each supplied 360 dharnis of charcoal annually to a magazine at Sundarijal, Kathmandu, until 1908. In that year, however, they were transferred as gardeners under the Byang Rakam in Prime Minister Chandra Shamsher's newly constructed Singha Darbar palace.<sup>61</sup> Where these obligations were retained in their usual form, supplies of fuelwood and charcoal were generally diverted to the households of members of the Rana family. Even the British Resident in Kathmandu enjoyed free supplies of charcoal under the Rakam system.<sup>62</sup>

The commutation of compulsory and unpaid services into cash payments when they were no longer required by the government appears to have been a common practice in Nepal. In several cases, the obligation to provide field labor (Beth) was imposed even on Raikar land that had not been assigned as Rakam, and was subsequently commuted into a cash payment of Rs 0.16 per day.<sup>63</sup> Occasionally, Jhara labor was also converted into a regular cash payment.\*

Rakam obligations commuted into cash levies in this way

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Hulaki Rakam workers were not employed for the transportation of timber. According to regulations issued in the name of Thaple Hulaki porters of Thankot in 1866, "Thaple Hulaki workers shall not transport loads brought by Byang or Bala workers or paid porters." (Order Regarding Thaple Hulaki Rakam Porters of Thankot, Falgun Badi 3, 1922 [February, 1866].)

\*Revenue and Expenditure of the Government of Nepal. In 1860-61, the total revenue derived by the Government of Nepal from the commutation of Jhara services amounted to Rs 12,672.00.

mainly concerned the defunct defense industries. For example, the Silaute Rakam, which involved work in gunpowder factories, was commuted into a cash levy in 1888, when manual labor was replaced by machinery.<sup>64</sup> Similarly, supply of charcoal under the Gol Rakam was commuted into a cash levy when the magazines of Pyuthan and Salyan districts in western Nepal were abolished around 1907.<sup>65</sup>

In several cases the government adopted a more flexible policy, and commuted Rakam services only when these were not required. For example, in several cases the services of Rakam workers who were employed in gunpowder factories were retained as usual, but they were each required to pay a cash levy of Rs 0.06 on any day that their services were not required in the factory.<sup>66</sup> Similar action appears to have been taken with regard to the Ghansi and Bosi Rakams also.<sup>67</sup> At the same time, there were also cases in which administrative and other exigencies heightened the importance of several Rakam services, particularly during the Rana period. For example, with the increasing centralization of the administration as well as its gradual extension to the provincial areas, the volume of official correspondence increased considerably and the Kagate Hulaki Rakam assumed a new significance. Prime Minister Jang Bahadur appears to have reorganized the entire internal mail transportation system in 1849-50, and for this purpose created a network of Thaple Hulaki outposts throughout the kingdom.<sup>68</sup> These trends continued during subsequent years also. For example, the establishment of a revenue office in Dolakha (East No. 2 District) in 1879 necessitated the creation of thirteen new Kagate Hulaki outposts between Lyanglyang and Charikot, a distance of approximately 32 miles, for the transportation of revenue records and other official documents.<sup>69</sup> However, in 1913, the Kagate Hulaki Rakam was abolished and paid mail-carriers were employed instead.<sup>70</sup> A levy called the Saliana was then imposed on Kagate Hulaki Rakam lands in addition to the land tax to compensate the government for the additional expenditure involved. Apparently the commutation of the Kagate Hulaki Rakam obligation into the Saliana levy was voluntary, for the people of Jumla were said to have elected to continue under the old system.<sup>71</sup>

## WORKING CONDITIONS

Rakam workers were generally divided into teams led by Talukdars.\* These team leaders generally did not perform any physical labor themselves, but were responsible for insuring that

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\*These Talukdars were variously known as Naike, Mahane, Pradhan and Mukhiya. They were different from the Talukdars who were employed by the government to collect taxes on Raikar lands.

work was performed smoothly and regularly. Additional landholdings were sometimes allocated to them as compensation for such supervisory duties. They were required to evict delinquent Rakam workers and appoint suitable replacements in such a way that work was not disrupted. If any dislocation of work resulted from their negligence, they were liable to dismissal and, in addition, to imprisonment for a period not exceeding one year.<sup>72</sup>

The quantum of Rakam obligations was occasionally expressed in physical terms. Daura Rakam workers were thus usually obliged to supply 360 dharnis of fuelwood per annum,<sup>73</sup> while Jangi Megjin workers supplied one dharni of charcoal daily,<sup>74</sup> which came to approximately the same quantity per annum. In case the requirements of the government could not be specified in advance, Rakam workers were directed to supply the concerned goods according to need, as in the case of Kumhale Rakam porters in Thimi.<sup>75</sup> More commonly, however, Rakam obligations were expressed in terms of the number of days to be worked during the year. Under this system, each Rakam worker was usually required to work for six days in the month, a total period of 72 days in the year.<sup>76</sup> The six-day period was staggered among a number of work teams in such a way that the government was able to utilize Rakam services regularly throughout the year. In the case of Kagate Hulaki mail-carriers, however, each post office was manned by four teams consisting of four Rakam workers each, and each team remained on duty for four days at a time.<sup>77</sup> Each mail-carrier thus had to remain on duty for approximately eight days in the month. This did not necessarily mean that he actually worked during this period, for his services were utilized only when mail was available for transportation.

In the case of Byang, Bala, Bosi, and Ghansi Rakam workers employed in the transportation of lumber, the government prescribed a continuous period of work during the winter after the harvesting season. According to regulations enforced in 1930, work was allotted to Rakam workers of different villages according to the total quantity of timber available for transportation and had to be fulfilled on a contractual basis, each Rakam worker being liable to provide such portage services for not more than 75 days during the year. The exact quantity of timber to be transported by each Rakam worker through different types of terrain was prescribed in the regulations, but in case any person fulfilled the quota allotted to him earlier than scheduled, he was not obliged to work for the full period of 75 days. In cases where Rakam workers had to provide portage or other services during tours and hunting expeditions of members of the Rana family or the royal family, or military campaigns, this was adjusted against the prescribed 75 days period.<sup>78</sup> The time spent in travelling to the place of work was also treated similarly.

Default in the discharge of Rakam obligations by individ-



ual Rakam workers was generally punished with fines ranging from Rs 0.16 to Rs 0.32 per working day.\* Regulations promulgated for Rakam workers employed in the transportation of lumber prescribed an equivalent period of compensatory work during the following year, instead of fines. Any Rakam worker who remained absent from duty for a period exceeding sixteen days for reasons other than sickness, or who failed to provide compensatory work during the following year, was liable to be evicted from his Rakam lands.\*\*

#### REPRESSIVE CHARACTER OF RAKAM OBLIGATIONS

Rakam obligations were invariably imposed upon the poorer sections of the population. Since Rakam land tenure was generally based on occupancy rights in the land, Birta owners, Jagirdars and other assignees were exempt from these obligations. Temple priests<sup>79</sup> and local functionaries<sup>80</sup> too enjoyed similar facilities.

When impressed labor was utilized for governmental purposes, it was too much to expect top government officials not to succumb to the temptation of exacting such labor for their personal requirements as well. The government occasionally prohibited such abuses but lacked the means to enforce its directives. In fact, the system appears to have been so grossly abused that people fled at the approach of government officials and other important persons and entire villages thus became depopulated.<sup>81</sup> The situation of villagers on the main routes was particularly miserable. According to an English official who visited Nepal in 1794:

Chitlong is said to have been formerly more extensive and flourishing than it is at present, and its decline was accounted for to me by observing that its situation on the high road between Nepal [i.e. Kathmandu Valley] and the Turrye [Tarai] exposing its inhabitants to be impressed as porters by the officers of government and other persons of authority passing through it had

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\*Order to the Lam Pahad Office Regarding Wages and Fines, Jestha 32, 1961 (June 15, 1904). It should be noted that the Muluki Ain prescribed a uniform fine of Rs 0.25 per day of default. Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code) (1952 ed.), Section 12, pp. 30-1.

\*\*Government of Nepal, Law Ministry Records, Lam Pahad Kath Katani Bandobast Office Regulations, Section 19 (1), 1930. The Muluki Ain permitted eviction only in the event of default for one full year. On Land Evictions, op. cit., Section 12, pp. 30-1.

occasioned the greatest part of them to fly from this oppression into the interior parts of the country.<sup>82</sup>

Another cause for oppression was the fact that frequently inhabitants of the same area or village were required to discharge two or more Rakam obligations for different government departments. For example, the inhabitants at Nakhu, Kathmandu, were required to supply not only a monthly load of fuelwood to a particular military official, but also charcoal at the bungalow belonging to the British Residency at Kakani. Their objections at being forced to render such composite obligations were overruled on the ground that "from former times" they were obliged to provide charcoal to the British Residency.<sup>83</sup> In 1888, an order issued by Prime Minister Ranoddip Singh noted that "such dual obligations have led to considerable harassment of the people" and promulgated regulations in a few cases seeking to avoid such double harassment.<sup>84</sup> Occasionally, such multiple obligations even assumed the form of a liability to supply goods required by the government at exceptionally low prices. For example, some Hulaki Rakam workers in Doti district were required to sell a goat for Rs 0.32 and a buffalo for Rs 1.00 for sacrifice on festive occasions. Their requests for payment at current prices were rejected on the ground that "the existing system should not be violated."<sup>85</sup>

The Rakam system, if carried to its logical conclusion, would have meant the conversion of all Raikar and Rajguthi lands into Rakam tenure, and provided to the State a vast labor force far in excess of its requirements at any time. In the beginning, the actual requirements of the royal palace or of the administration appear to have constituted the criterion determining the extent of such conversion. But once created, a Rakam landholding tended to remain permanently in that capacity. According to law, Rakam lands could revert as Raikar or Rajguthi only on the specific order of the Prime Minister.<sup>86</sup> As the conversion of Raikar or Rajguthi lands into Rakam involved little financial obligation on the part of the government and was thus a distinct gain, there was little, if any, inducement from the official viewpoint to restore them.

Nevertheless, there is no evidence that the government ever favored arbitrary and unrestricted expansion of the Rakam system, possibly because of the fear of strong and widespread public opposition. According to an order issued in November 1846, Rakam services should be obtained by persuasion not by force or intimidation.<sup>87</sup> Rakam obligations, it should be noted, were generally justified on the basis of the argument that they had been in existence "since former times."<sup>88</sup> Indeed, there appear to have been few cases in the twentieth century in which new Rakam obligations were imposed, although provision was made for the employment of Chuni (i.e. non-Rakam) tenants to perform traditional

Rakam functions in the event of an inadequacy of Rakam workers.<sup>89</sup>

Furthermore, the compulsory character of the Rakam system was to some extent modified because the assumption of Rakam obligations, and the acceptance of land under Rakam tenure was entirely voluntary. According to legislation promulgated by Prime Minister Jang Bahadur, Rakam workers were permitted to relinquish the lands cultivated by them under Rakam tenure as well as the obligations attached thereto if he so liked.<sup>90</sup> Although several instances can be cited in which Rakam workers availed themselves of this alternative,<sup>91</sup> most of them found it difficult to relinquish their Rakam lands and the onerous obligations attached thereto, since opportunities for employment in nonagricultural sectors were limited. In fact, the successful functioning of the Rakam system depended upon the existence of a closed village economy in which membership in the village community insured social and economic security. The existing land tenure and taxation system thus deterred Rakam workers from leaving the village in an effort to avoid Rakam obligations. And indeed, Rakam may sometimes have been considered the lesser of two evils, since it provided exemption from Jhara obligations which, in view of their uncertain character, were probably more onerous than Rakam. This probably explains why at times Rakam obligations were undertaken on the landowner's personal initiative.<sup>92</sup>

The hardships faced by Rakam workers in providing compulsory and unpaid services to the government were aggravated when they had to travel long distances or carry heavy loads without any wages or rations. In 1866, some Thaple Hulaki workers of Thankot, Kathmandu, complained that during the 1854-56 Nepal-Tibet War, they had transported arms and military stores "with nothing but water as our rations."<sup>93</sup> A significant change was therefore introduced, presumably around the beginning of the present century, when measures were taken to provide wages or rations to Rakam workers of certain categories in Kathmandu Valley and the adjoining areas.<sup>94</sup> Accordingly, Byang, Bala, Bosi, and Ghansi Rakam workers who were employed as porters for the transportation of lumber,<sup>95</sup> or luggage and equipment during tours of the Rana Prime Minister<sup>96</sup> were paid wages at the rate of Rs 0.16 per day.<sup>97</sup> Similarly, Thaple Hulaki Rakam porters were provided with allowances for rations in all parts of the country in 1918.\* Rakam

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\*Government of Nepal, "Bahi Bujhne Bare Ko" (On Audit), Muluki Sawal (Administrative Code) (1953 ed.), Section 87, p. 60. This code was promulgated on Magh, 1974 (January 16, 1918). There is evidence that previously Rakam workers were provided with rations in individual cases. For example, in 1796, lumbermen who transported timber from Makwanpur for the construction of a temple at Kathmandu were each provided with three manas of rice

and Chuni workers were thus placed on a virtually equal footing, obviously with the objective of making Rakam obligations more attractive and thus providing a stable source of labor supply for meeting governmental requirements.

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daily. Royal Order to Subba Indra Singh of Makwanpur Regarding Construction of Jagannath Temple at Kathmandu, Kartik Badi 11, 1853 (November, 1796). Similar facilities were provided to some porters who transported stores and ammunition during the 1854-56 Nepal-Tibet War. Bala Rakam Land Assignments in Kathmandu Valley, 1855. In 1860, when Prime Minister Jang Bahadur visited Godavari, a pleasure resort south of Kathmandu, ten Rakam porters were provided with rations worth a total amount of Rs 6.39 during a four-day period--Rs 5.45 for the cost of fifteen pathis of rice and Rs 0.94 for salt and other condiments. (Revenue and Expenditure of the Government of Nepal, 1860-61.) But no general provision appears to have been made to this effect.

## VI. RAKAM LAND TENURE POLICY

Rakam tenure included all lands held by Rakam workers at the time of their enrollment. Since it usually involved only occupancy rights, the simultaneous alienation or assignment of the share accruing to the State under Birta, Guthi, or Jagir tenure was not prejudiced thereby. Thus, the same land could be simultaneously under Birta, Guthi, or Jagir tenure on the one hand and Rakam tenure on the other, and in such cases the Rakam landholders were liable to pay rents or taxes to the Birta or Guthi owner or Jagirdar.<sup>1</sup> The enjoyment of occupancy rights under Rakam tenure thus necessitated the fulfillment of dual obligations: payment of rents and taxes due on the land and performance of the prescribed Rakam services.<sup>2</sup> The emergence of Rakam land tenure therefore did not alter the basic character of Rakam as compulsory labor since, irrespective of the form of tenure, occupancy rights normally accrue on the regular payment of rents and taxes due on the concerned landholding.

It should be noted, nevertheless, that the imposition of Rakam obligations per se did not create a new form of land tenure. The conversion of land held by Rakam workers into Rakam tenure and, occasionally, the allocation of additional lands to them, were essentially administrative measures directed at insuring the continuity of Rakam obligations and the stability of the Rakam population. Records of Birta, Guthi, Jagir and other lands held by Rakam workers and therefore converted into Rakam tenure appear to have been compiled for the first time by Prime Minister Jang Bahadur in 1854-56. These were supplemented by records compiled by Prime Minister Bir Shamsher in 1895-96. In addition, records of Thaple Hulaki and Kagate Hulaki Rakam lands were compiled all over the hill districts and Kathmandu Valley in 1892-93. Rakam tenure was therefore limited to lands registered as such in the 1854-56, 1892-93 and 1895-96 records. The imposition of Rakam obligations on a de novo basis appears to have been practically discontinued after the beginning of the twentieth century, and it may therefore be presumed that the area under Rakam land tenure remained virtually unchanged since 1895-96. Lands which Rakam workers acquired subsequently were not registered as Rakam, mainly because no administrative arrangements existed to maintain records of such lands on a current basis.

### TAX CONCESSIONS

Rakam obligations were based on the theory that compulsory labor was customarily due to the State, and not on any quid pro quo in the form of tax concessions or the assignment of additional lands for cultivation. However, lands and homesteads occupied by Rakam workers acquired distinctive tenurial character-

istics when the government granted them certain tax concessions, protected them from arbitrary eviction, or undertook measures to insure them equitable or adequate landholdings. For example, according to an order issued by King Girban in 1799 to the inhabitants of Khokana Village in Lalitpur District:

We hereby assign 88 families to work in teams of four families each for the supply of 21 loads of grass and one load of fuelwood for [the State] elephants and buffaloes. The Amali [i.e. village headmen] shall not evict [these families] from lands which they cultivate on share cropping [Adhiyan] basis. 50% of the Saune Fagu [homestead] tax shall be remitted to them, as well as . . . other taxes on Khet land. . . . Forced labor shall not be exacted from them. . . . These arrangements, made by our great-grandfather [King Prithvi Narayan Shah], are hereby confirmed. . . . In case any person causes any obstruction in these services, or any grass-cutter defaults in the supply of grass to the elephants and buffaloes, these shall be tied at the gate of his house, and he shall have to bear the expenses [of feeding them].<sup>3</sup>

The nature of these tax concessions was seldom uniform, but varied from Rakam to Rakam and from village to village. Ordinarily, in the hill districts, the exemption amounted to Rs 1.00 in the tax assessment on Pakho holdings and full exemption on Saune Fagu and other homestead taxes.<sup>4</sup> Sometimes, however, the Pakho land tax was collected in full, and only homestead taxes were exempted.<sup>5</sup> Occasionally the exemption applied only to the Saune Fagu<sup>6</sup> while in a few cases all Pakho and homestead taxes were wholly remitted.<sup>7</sup> In Kathmandu Valley, the most common practice appears to have been to remit all homestead taxes by fifty percent.<sup>8</sup> In addition, Rakam workers generally enjoyed exemption from Jhara services, since it was physically impossible for any person to provide physical labor at two places simultaneously. This exemption continued even when the obligation had been commuted into a cash levy,<sup>9</sup> although in exceptional cases it amounted to only fifty percent.<sup>10</sup> Nevertheless, it is doubtful whether the value of such exemptions proved a fair return to the Kathmandu worker for his labor. The suggestion made by General Dhir Shamsher (a brother of Prime Minister Jang Bahadur) during the 1854-56 Nepal-Tibet war, that the Pakho land tax on the inhabitants of villages situated on the Kathmandu-Kuti (Tibet) road be exempted for one year, so that they could be forced to provide porterage services, perhaps proves that the government did not mean it to be so. Dhir Shamsher justified his suggestion by pointing out that insufficient porters would be available if such services were to be provided on a paid voluntary basis, and that

in any case the arrangement envisaged by him would prove less costly.<sup>11</sup> According to regulations promulgated in 1922 and confirmed in 1934, mechanics in Pyuthan District were obliged to work at the local magazine without any payment, although they were exempted from the Pakho land tax in proportion to the period actually worked in the year.<sup>12</sup> But it should be noted that the rate of the Pakho tax in Pyuthan seldom exceeded two or three rupees per holding.

## JAGIR AND RAKAM

Exemptions usually concerned only tax assessments on homesteads and Pakho holdings, and the liability of the Rakam holder to pay rents or taxes on his Rakam Khet lands generally remained unaffected. Where such payments had not been assessed on a fixed and regular basis, the Rakam holder was required to hand over half of the crops to the rentier.<sup>13</sup> Occasionally, however, the exemption also included payments due on Khet lands, with the result that the Rakam worker obtained both his own and the landowner's share of the crop. Lands of this category were known as Mafi Rakam<sup>14</sup> and were comparable to Jagir in the sense that the assignment covered rentier rights. Indeed, there were cases in which such lands were referred to as Jagir<sup>15</sup> but were treated as Mafi Rakam for purposes of administration.<sup>16</sup> But, unlike the Jagirdar, the Mafi Rakam landholder enjoyed cultivating rights also on an inheritable and subdivisible basis. The government appears to have discouraged the practice of assigning lands under Mafi Rakam tenure as far as possible, no doubt because this led to an unnecessary alienation of revenue.<sup>17</sup>

Frequently the distinction between Jagir and Rakam lands was rather obscure, as lands were classified both as Jagir or Rakam according to circumstances. For example, in Palpa District, nineteen families were utilizing 160 muris of Khet land on a tax-free basis as Jagir in 1925. They paid the Saune Fagu tax in full, but were exempted from the Serma. Their obligations were to provide portorage services, maintain guards at the local forts, and close smugglers' tracks. Although Jagir lands were fully abolished in Palpa in 1923, the government held that these essential services should not be discontinued, and that they were in the nature of Rakam services. The assignments were therefore reconfirmed.<sup>18</sup>

## LAND ASSIGNMENTS

Since Rakam tenure emerged on the basis of lands cultivated by Rakam workers irrespective of the tenurial form, the assignment of land under this tenure did not necessarily mean that the concerned Rakam workers were provided with an additional

area of land for cultivation. Nothing was done to insure that the quantity of land cultivated by each Rakam family was commensurate with the obligations imposed on it.

Prime Minister Jang Bahadur initiated action for the first time to systematize the assignment of land under Rakam tenure. In 1854-55, he undertook measures directed towards redistributing lands in the possession of Rakam workers on an equitable basis and compiling records. Such redistribution was conditional upon the consent of the concerned Rakam landlords, however, and in several cases they appear to have expressed their unwillingness to have their lands redistributed in the manner proposed by the government.<sup>19</sup> Existing inequalities of landownership therefore continued.

Redistribution was in fact not confined to lands held by Rakam workers. According to legislation promulgated by Prime Minister Jang Bahadur, cultivated lands under Raikar or Rajguthi tenure, other than Birta and private Guthi lands in which ownership rights did not belong to the State, were to be redistributed in proportion to the available area among the local population on the basis of "physical capacity and the size of the family," under the Raibandi system. However, any person who reclaimed wastelands and constructed irrigation facilities thereon with his own resources could retain them even if his total holding exceeded the area that would otherwise have accrued to him through redistribution.<sup>20</sup> Although these provisions were enacted in 1853, there is evidence that they were no innovation but merely gave statutory form to a long standing custom.\* Subsequent legislation prescribed that such redistribution should be made only at the time of revenue settlements.<sup>21</sup> These provisions remained in force until 1963, but the last time they were enforced appears to have been during the period 1854-68, when settlements were revised throughout the hill region and Kathmandu Valley. This legislation appears to have been invoked with minor modifications to redistribute lands under the Rakam system. One of these modifications provided that for purposes of redistribution, Rakam workers should be classed separately from the Chuni section of the local population,<sup>22</sup> obviously with the objective of providing them with larger holdings.

The actual process of redistribution may be described by reference to the assignments made to Bala Rakam workers at Kirtipur

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\*Cf. Order Regarding Revision of Raibandi Land Distribution in Thansing, West No. 1 District, Magh Sudi 4, 1902 (January, 1846). According to this order, the original distribution was made in 1842. This was nullified in view of disputes among the allottees.



in May 1855. After records of land cultivated by these Rakam workers were compiled, they were asked whether they would agree to have such lands redistributed among themselves on an equal basis. Surplus areas from large holdings would be taken away and reallocated among those who possessed insufficient areas, or else would provide the prescribed Rakam services on the basis of their existing holdings. These Rakam workers consented to have their lands redistributed. A total of 71 families, consisting of 373 members, had been enrolled under this Rakam. Each family now received twenty muris of land as Doke Khangis. In addition, the 373 persons each received a Raibandi share of four muris each, irrespective of age, sex, and physical fitness. The Rakam team leaders, called Naikes and Mahanes, received additional allotments totaling 158 muris. These allotments required a total area of 3,124 muris, whereas the total area held by the Rakam workers amounted to only 2,378 muris. The difference of 746 muris was provided by curtailing the surplus lands of other categories of Rakam workers in the area.<sup>23</sup> It should be noted that Doke Khangis assignments were made on the basis of the family as a unit, while Raibandi assignments were made on the basis of the number of family members. Since every family supplied only one Rakam worker irrespective of its size, an extra allocation for every individual member insured equitable holdings.

However, redistribution did not necessarily mean that Rakam workers were guaranteed a landholding large enough to insure subsistence. The size of the redistributed holding primarily depended upon the availability of land, since only such lands were covered by the measure as were under the actual occupation of the Rakam workers at the time of the redistribution. Thus although redistribution insured equitable landholdings with reference to any individual Rakam in any particular village, there were wide inequalities between different Rakams and different villages. For example, the Rakam workers described above received a Doke Khangis of twenty muris and a Raibandi of four muris. But in Panga Village, situated a short distance from Kirtipur, another category of Rakam workers received Doke Khangis of sixty muris and a Raibandi of five muris.<sup>24</sup> The government appears to have attempted to mitigate such inequalities by curtailing the area being cultivated by Rakam workers with unduly large holdings and making the land thus acquired available for redistribution among Rakam workers of other categories in the area. Thus in the above example, the Rakam workers of Panga were deprived of 164 muris of land.\*

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\*But this practice does not appear to have been uniform. For example, in one case involving Jangi Megjin Rakam workers at Thecho village in Lalitpur District, an area of 155 muris of land left surplus after providing for Doke Khangis and Raibandi assignments was retained by the Rakam workers, instead of being expropriated in the manner described above. (Jangi Megjin Rakam Land

Even this did not insure complete equality, however, for some other Rakam workers in Panga itself were allotted Doko Khangis of 24 muris only.<sup>25</sup> Apparently drastic measures aimed at complete equality were considered impracticable. It is difficult to understand, moreover, why Rakam workers whose lands were partly expropriated in this manner consented to redistribution. The questionnaire circulated for the purpose of compiling records of lands cultivated by them gave them a clear option in the matter, and it is inconceivable that they agreed to expropriation of their free will. Compulsion was obviously used to some extent where it appeared that a mild measure of expropriation would not face strong and organized resistance.

There were some cases in which provision appears to have been made to insure adequate holdings to Rakam workers through redistribution, instead of merely reallocating the existing cultivated area under Rakam tenure on an equitable basis. Rakam workers were provided with additional land, if necessary from out of the holdings of Chuni tenants, when it appeared that the existing Rakam holdings were inadequate to insure subsistence. According to regulations enforced in Kabhrepalanchok (East No. 1) District in 1895, lands in excess of one hundred muris belonging to Rakam mail-carriers were taken away from them and assigned to such other workers as were in possession of a lesser area. In case existing Rakam lands were insufficient to guarantee a hundred-muri holding to every individual Rakam worker, the local authorities were empowered to acquire additional cultivated lands irrespective of the tenure and convert them into Rakam tenure. However, care was taken to insure that only cultivators possessing large areas were thereby affected. At the same time, cultivators liable to be expropriated in this way were permitted to retain these lands if they offered to provide a part of the concerned Rakam service in proportion to the area of land involved. According to an order issued by Prime Minister Ranoddip Singh in Kartik Badi, 1937 (October, 1880), cultivators who were unwilling to accept Kagate Hulaki Rakam obligations were forced to surrender one-third of their holdings to others who were willing,<sup>26</sup> thus providing the latter with an additional area for cultivation under Rakam tenure. In several cases, arrangements were also made to provide lands to non-landowning Kagate Hulaki Rakam mail-carriers.<sup>27</sup>

#### TENURIAL FACILITIES AND OBLIGATIONS

Rakam tenure conferred a number of tenurial facilities not ordinarily available to cultivators on Raikar land. Until 1853 there was no restriction on the conversion of Birta and

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Assignments in Thecho Village, Jestha Sudi 5, 1911 [May, 1854].)

Guthi lands into Rakam tenure.<sup>28</sup> According to law, Birta or Guthi owners were permitted under certain conditions to resume their lands for purposes of personal residence or cultivation.<sup>29</sup> Consequently, Rakam services were frequently disrupted when Birta or Guthi lands that had been converted into Rakam tenure were resumed by the owner in exercise of this right. Prime Minister Jang Bahadur therefore promulgated legislation prohibiting the conversion of Birta and private Guthi lands into Rakam with effect from 1853. At the same time, Raikar lands assigned as Rakam could be subsequently alienated by the State as Birta or Guthi. In order to forestall disruption of services, therefore, the law denied Birta and Guthi owners whose lands were under Rakam tenure the right to resume their lands for personal residence or cultivation<sup>30</sup> or to increase rents thereon.<sup>31</sup> Rakam workers cultivating Birta or Guthi lands were thus placed in a more secure position than ordinary cultivators.

Rakam workers assigned to work in gunpowder factories and arsenals or as porters and mail-carriers, traditionally enjoyed exemption from the liability of transporting rents in kind to the Jagirdar.<sup>32</sup> Since taxes on Raikar lands have for long been payable in cash even though assessed in kind, this facility assumed substance only when the Rakam land was assigned as Jagir or was under Birta or Guthi tenure. It should be noted that in several areas, notably Kathmandu Valley,<sup>33</sup> it was customary for tenants on Jagir lands to transport rents to their landlords in this way, and the law prescribed that this practice be followed where customary.<sup>34</sup> In the event of default in the payment of rents, the Jagirdar or other rentier was not permitted to deal directly with the Rakam cultivator. According to law:

In case rents on Rakam lands are defaulted, these shall be realized from the Talukdar . . . who shall evict [the defaulting cultivator] and appoint another cultivator in such a way that the Rakam services continue. He may then realize the rents thus paid by him from the defaulting cultivator.<sup>35</sup>

Arbitrary rent demands were thus forestalled. But this facility was to some extent negated since the Talukdar could hardly be expected to provide such insurance to the rentier without exacting corresponding premium from the Rakam cultivator.

Rakam land rights were also subdivisible.<sup>36</sup> In the event of any of the subdivided holdings falling vacant, coparceners had prior claim to the vacant holding.<sup>37</sup> It should be noted that such coparceners shared the existing Rakam obligations in common and were not enrolled as Rakam workers on a de novo basis.

The right to alienate Rakam lands appears to have undergone many changes. Originally, there does not appear to have

been any restriction on alienation. As a result:

Cheats, moneylenders, and Talukdars obtain possession of [Rakam lands] in addition to their own, while it is the person whose name has been enrolled [in the Rakam records] who has to perform the prescribed services. This has caused hardships to poor Rakam workers.<sup>38</sup>

Consequently, many Rakam workers absconded and their Rakam services were dislocated. At Thankot in Kathmandu, for example, there were only 268 Rakam workers in 1893 in comparison with the original enrollment of 400.<sup>39</sup> Delinquency in the discharge of Rakam services was thus widespread and heavy arrears accumulated on Rakam payments. Accordingly, around 1893 Prime Minister Bir Shamsher created new administrative machinery to scrutinize Rakam land allotments and restore the original payments and services due thereon.<sup>40</sup> Regulations were promulgated which prescribed that the transferee should be permitted to retain possession of the land only on condition that he undertook to discharge the prescribed Rakam obligation in proportion to the area acquired by him from out of the Rakam holding. In case he expressed his unwillingness to undertake this liability, the transaction was to be nullified and the land was to be restored to the Rakam landholder.<sup>41</sup>

There is no evidence that these regulations succeeded in attaining their objective of insuring the continuity of Rakam obligations, for around the beginning of the twentieth century the government reversed its policy and decreed that Rakam lands belonged to the government and could not be sold.<sup>42</sup> According to the 1935 Legal Code, "Cultivators working Rakam lands shall not give them away to other persons."<sup>43</sup> Subsequently, however, the law was amended to permit "such transactions as are consistent with the law."<sup>44</sup> This provision appears to have been interpreted as permitting transactions in occupancy rights in Rakam lands as in the case of Raikar lands in general.<sup>45</sup>

However, the restrictions imposed on alienation as mentioned above do not appear to have affected the right to give away Rakam lands for cultivation to tenants. But since such tenancy rights derived from the rights enjoyed by the Rakam holder, it was incumbent on the tenant to insure the continuity of the prescribed Rakam functions. According to law:

In case a Rakam landholder has given away his land for cultivation to another person in any manner, the provisions of the agreement shall be followed, if there is any. In the absence of an agreement, the Rakam holding shall belong to the person who discharges the Rakam obligation. In case the

person who thus discharges the Rakam obligation dies or absconds [and the Rakam holding] thus falls vacant, and in case the cultivator does not take up the obligation, he shall not be allowed to retain the land on the plea that it was given to him by the Rakam landholder. But the land shall not be given away to any other person as long as the cultivator undertakes to discharge the Rakam obligation.<sup>46</sup>

A number of other tenurial facilities were provided to Rakam landholders primarily with the object of insuring that the services performed by them were not dislocated. Rakam workers thus had their lands restored in the event of damage on account of riverine action or washouts, or, when the government failed to restore lands in this way, the Rakam services were dislocated.<sup>47</sup> According to regulations promulgated by Prime Minister Bir Shamsher in March 1893, in the case of Thaple Hulaki and Kagate Hulaki Rakam holdings:

In case the area assigned as Rakam undergoes any depletion as a result of riverine action or washouts, cultivators of lands which can be registered under Hulaki Rakam tenure according to law shall be summoned. In case they desire to retain their land on condition that they take up a share of the Hulaki Rakam obligation in proportion to the depleted area which has to be restored, they shall be permitted to do so. But in case they do not agree to this, and, instead, relinquish their land, it shall be taken away from them and registered in the name of the Rakam land holder.<sup>48</sup>

Ordinarily, Talukdars on Raikar land are permitted to take up vacant holdings for personal use until prospective settlers are available.<sup>49</sup> In the case of Rakam, however, this was not permitted,<sup>50</sup> as it led to a reduction in the number of Rakam workers and thus disrupted Rakam services.

Around the end of the nineteenth century, the retention of occupancy rights in the land was made subject to regular payment of taxes due thereon.\* In addition, since Rakam land rights were generally transferable, static tax assessments and rising

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\*The law prescribing that occupancy rights in the land would lapse if the occupant migrated to another district, which Prime Minister Jang Bahadur enforced in 1868, does not find any place in the next edition of the Legal Code, which was published by Prime Minister Bir Shamsher in 1883.

prices of agricultural produce combined together to divorce such rights from both actual tillage and local residence. Although this did not have any adverse effect on Rakam obligations as such, it was a complicated matter for the Talukdar to locate Rakam workers outside the village and exact services due from them. The attempt involved considerable time and administrative effort, so that the concerned Rakam services could not be obtained in time. For example, the construction of a bridge on the Madi river in West No. 3 District in 1950 was considerably delayed because several Rakam workers due to be employed in the transportation of materials and equipment were residing elsewhere and could not be traced and summoned in time.<sup>51</sup>

## THE ABOLITION OF THE RAKAM SYSTEM

Rakam constituted an onerous burden on the peasantry which was only partly compensated by minor tax concessions and tenurial privileges. Under this system, the right to possess and use land for agricultural purposes was not secure even on regular payment of taxes in cash or in kind. Since large areas of agricultural lands were not brought under the Rakam system and the higher strata of rural society consisting of Jagirdars, Birta owners, and village headmen were exempt from Rakam obligations, the compulsory labor tax which Rakam denoted was both inequitable and regressive.

The system of compulsory labor under the Rakam system was therefore inconsistent with egalitarian ideals of personal liberty and social and economic justice which were ushered in by the 1950-51 revolution. The interim constitution promulgated on Chaitra 29, 2007 (April 11, 1951) accordingly declared the abolition of compulsory and unpaid labor to be a directive principle of state policy.<sup>52</sup> Nevertheless, no steps were taken during the years immediately following the revolution to give effect to this directive principle. Political parties were unanimous in condemning forced and unpaid labor, but the demand for its abolition seldom featured prominently in their manifestos.\* However, the ideals of the 1950 revolution did create a change in social and official outlook towards the Rakam system with the result that many Rakam services were allowed to become defunct.<sup>53</sup>

It was in 1953 that the first demand for the complete

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\*It is interesting to note that even the Nepal Peasants' Party appears to have failed to take note of the existence of the problem. Cf. Nepal Peasants' Party, Nepal Kisan Party Ka Mag Haru (Demands of the Nepal Peasants' Party), Kathmandu: the Party, Jestha 10, 2013 (May 23, 1956).

abolition of the Rakam system was made. The All Nepal Peasants' (Purification) Association in a memorandum to the Land Reform Commission demanded that "all Rakams imposed over and above the land tax should be abolished." The Commission expressed itself fully in agreement with this demand and, in addition, suggested that in cases where Rakams had been imposed in lieu of the land tax, tax assessment should be made at rates prevailing in adjoining holdings.<sup>54</sup> Presumably on the basis of this recommendation, in January 1955 the government decided to abolish all Rakams and assess taxes on Rakam lands at the prevailing rates.<sup>55</sup> The implementation of this decision was perfunctory and piecemeal, however. The Thaple Hulaki Rakam was abolished in 1957<sup>56</sup> and the Gol and Daura Rakams in September 1959,<sup>57</sup> on paper at least. But the notification regarding the abolition of the Thaple Hulaki Rakam, which required owners of lands "which have been registered as Rakam but not as Raikar" to submit particulars and have taxes assessed thereon at prevailing rates,<sup>58</sup> was published in the Official Gazette but does not appear to have been given adequate publicity at the village level. That the results were commensurate with the extent of publicity is obvious from the fact that in early 1961 the government found it necessary once again to abolish some of these Rakams.<sup>59</sup>

It was after 1961, subsequent to the dismissal of the Nepali Congress Government and the formation of a Council of Ministers headed by King Mahendra, that action was taken on a systematic basis to abolish the Rakam system. As a preliminary measure, the Bosi, Ghansi, Silaute, Thaple Hulaki, Gol, and Daura Rakams were abolished in March 1961.<sup>60</sup> Two years later, in 1963, legislation was enforced to abolish all Rakams in the Kingdom of Nepal on a comprehensive basis.<sup>61</sup> According to the revised edition of the Muluki Ain (Legal Code), which was enforced on August 17, 1963:

All Rakams imposed on the land have now been abolished. In case no taxes have been assessed on such lands, or have been assessed at rates lower than those prevailing on adjoining lands, land taxes shall be imposed and collected at rates prevalent on adjoining holdings.<sup>62</sup>

Although it is too early to judge whether these legislative measures have been supported by corresponding measures on the administrative level, recent official pronouncements on this subject do not sound overly optimistic. According to the 1964-65 budget speech:

Although the 1963 Finance Act has abolished lands utilized under Rakam tenure, and has prescribed that such lands should be entered [in the tax assessment records] and taxed at rates prevailing

on adjoining holdings, not all of such holdings  
have been so registered.<sup>63</sup>

Measures to complete registration and tax assessment in respect  
to such lands constitute part and parcel of the government's  
fiscal program during the year 1964-65.<sup>64</sup>



PART 3

THE COMMUNAL LAND SYSTEM: KIPAT TENURE

## VII. THE NATURE AND ORIGIN OF KIPAT TENURE

The Raikar form of land tenure in Nepal (which was defined in Volume I of this study as a form of State landlordism), as well as its derivatives, the Birta, Guthi, Rakam, and Jagir tenures, imply individual use of the land subject to the overriding rights of the State as the landowner. Possession of land under these tenure forms has no reference to the ethnic or communal origin of the landowner nor to his residence in any particular geographical area. The rights in the land thus accruing to the individual are not superseded by any legal or customary rights on the part of the social group to which he belongs. In other words, under these systems the individual holds land directly under the authority of the State without reference to the community, except insofar as his possession of any particular plot or area is considered prejudicial to the welfare or interests of his neighbor or to the community as a whole.

### COMMUNAL CHARACTER OF KIPAT TENURE

In the Kipat form of land tenure in Nepal, however, the communal authority overrides any claim the State might extend on grounds of internal sovereignty or State landlordism. Control over the land is exercised in relation to the social group. A Kipat owner derives rights in Kipat land by virtue of his membership in a particular ethnic group, and/or its location in a particular area. In contradistinction to the Raikar system of land tenure and its derivatives, therefore, Kipat represents a communal form of land tenure. This, nevertheless, does not mean that land under Kipat tenure is necessarily cultivated on a communal basis. In its present form, Kipat land is used on an individual basis though subject to "the reversionary rights of the community as a whole."<sup>1</sup> Members of the concerned ethnic groups are permitted to use the land subject to the condition that their rights therein will continue or at least remain dormant during their absence. Rights on Kipat land are therefore divided between the community and the individuals belonging to the community, in the sense that each individual has an unchallenged right to use a plot of land. If he ceases to exercise it, the right to determine the nature and extent of its use by others is enjoyed not by him but by the community.<sup>2</sup> Under the Kipat system, therefore:

Land is held on a tribal, village, kindred or family basis, and individuals have definite rights in this land by virtue of their membership in the relevant social unit. Hence, title to land has a communal character and it is usufructuary, rather than absolute.<sup>3</sup>

Some observers have ignored the communal character of Kipat land tenure, and have gone so far as to describe it as a slight variation of the Birta system. Such confusion may be explained, if not justified, by the absence of a direct correlation between tax assessment and landownership under the Kipat system. In fact, documents dating as early as 1792 describe Kipat as a form of a Seba Birta, that is, Birta lands which involve the performance of specific functions.<sup>4</sup> Nevertheless, even if certain categories of Kipat lands were subjected to various forms of taxation or performance of service, the communal character of this system is too conspicuous to justify its definition in relation to the Birta system, which implies personal, as distinguished from communal, ownership. Moreover, while the right of transfer forms an important privilege in most Birta grants, non-alienability constitutes the main characteristic of land held under Kipat tenure.

#### EMERGENCE OF THE KIPAT SYSTEM

The communal nature of Kipat tenure and its basis primarily on ethnic affinity would appear to indicate its origin in the occupation of particular areas by members of particular ethnic groups. Such customary rights as these settlers acquired in the land on account of settlement and occupation were of necessity exclusive to the community, for primitive tribal organization was hardly conducive to intertribal cooperation in this enterprise. Nor did the need for such cooperation arise because of the abundant supply of land. Land was therefore held on a customary and communal basis, under what later came to be known as the Kipat system.

Traditionally, Kipat rights have been recognized not only on cultivated land, but also on waste and forest lands. It would be logical therefore to presume that at some stage there must have been an apportionment of the existing area among members of the concerned community to enable each to possess not only cultivated lands but also wastelands and forests as Kipat.\* Kipat rights therefore emerged not as a result of actual reclamation by voluntary individual effort, but of apportionment of the existing area on a communal basis. We do not know the actual basis on which such apportionment was made, but it can be safely assumed that the

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\*The 1870 Legal Code, which prescribed that Kipat lands should be redistributed on Raibandi basis (Government of Nepal, "Jagga Pajani Ko" [On Land Evictions], Ain [Legal Code], [1870 ed.], Sections 1-3, p. 52) appears to have been implemented in respect to non-Limbu Kipat owning communities in different parts of the country, but not to the Limbus of Pallo-kirat.

criterion was not the requirements of each family at any given time, for in that case ownership in wasteland under Kipat tenure would have been out of the question. Accordingly, the apportionment led to Kipat rights on lands which it was neither possible or necessary to use or reclaim immediately.

Information is not available to indicate where the Kipat system first originated. Certain writers have taken the position that Kipat means wasteland which has been reclaimed by members of the Kirati community.\* However, this interpretation ignores the fact that landownership under the Kipat system is by no means restricted to the Kirati community. In fact, available evidence indicates that the term Kipat was used in western Nepal by the Majhi and other communities long before the Gorkha conquest of eastern Nepal (1773-74).\*\* In none of his orders issued to the Limbus of Pallo-kirat confirming their traditional land tenure system does Prithvi Narayan Shah (1769-75), or his predecessors of the Sen dynasty,\*\*\* ever appear to have used the term "Kipat." Indeed, the use of this term with reference to the communal tenure system prevalent among the Limbus of Pallo-kirat appears to have started some time during the reign of King Ran Bahadur Shah (1777-98), probably on the basis of analogy with the Kipat system prevailing in western Nepal, with which the Gorkha rulers must have long been familiar. According to one Limbu writer, the Limbu term for this system is "Tang Sing Khok Sing," meaning "land reclaimed after clearing forests."<sup>5</sup> But there is no evidence to indicate that landownership under the Kipat system is restricted to the area which is actually reclaimed.

#### KINSHIP AND GEOGRAPHICAL LOCATION

The two underlying characteristics of Kipat as a form of communal land tenure are thus kinship and geographical location. The role of either of these factors in determining Kipat tenure-ship of course differs in different communities. The exclusive character of ownership of land under Kipat tenure in relation to specific ethnic groups is manifested in practical form in the

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\*Ki-Kirati and Pat-wasteland. Krishna Prasad Bhandari, "Pallo-kirat Ko Jagga" (Land in Pallo-kirat), Samyukta Prayas, Bhadra 7, 2016 (August 24, 1959).

\*\*Cf. The Karnali Ghat (Dailekh) Assessment Register, 1936, refers to a Kipat holding confirmed on Chaitra Badi 10, 1806 (March, 1750), i.e. prior to the Gorkha conquest of this area.

\*\*\*i.e. the royal dynasty which ruled Pallo-kirat prior to the Gorkha conquest.

non-alienability of land to members of other groups. In other words, Kipat land cannot be sold or otherwise permanently alienated outside the community. But there is no restriction on alienation within the group itself. Thus Kipat land sold by a Limbu to another Limbu would still retain its communal character, but not when transferred to a Tamang. Regulations promulgated in 1899 reconfirmed the right of Limbu Kipat owners in Pallo-kirat to alienate their lands on a permanent basis within the community only.<sup>6</sup>

In addition to kinship, the communal character of the Kipat system is also based on geographical location. The geographical boundaries within which the Limbus of Pallo-kirat are permitted to retain their traditional holdings under Kipat tenure have been specifically demarcated; the entire area situated within these boundaries, however, is not under Kipat tenure. Traditionally, only such lands have been recognized as Kipat as were under this tenure during the reign of the Sen kings, prior to the Gorkha conquest.<sup>7</sup> Raikar land cannot be converted into Kipat merely because it is in the possession of members of the Limbu community.<sup>8</sup> The existence of the Kipat system in Pallo-kirat therefore did not preclude the government from making arrangements for reclamation of wastelands by members of other communities,<sup>9</sup> although encroachment upon Kipat lands was prohibited.<sup>10</sup> Settlement in this area was encouraged even from Sikkim,<sup>11</sup> Tibet, and India,<sup>12</sup> and it appears to have been the policy of the government to encourage non-Limbu settlement in Pallo-kirat as far as practicable. Moreover, lands appear to have been assigned as Jagir,<sup>13</sup> Birta,<sup>14</sup> and other tenures in this area even during the reign of the Sen kings, and the Shah rulers apparently saw no reason to discontinue this practice. Accordingly, at present only approximately one third of the cultivated land in Pallo-kirat is estimated to be under Kipat tenure.<sup>15</sup>

Outside of Pallo-kirat, geographical location appears to have been a stronger factor in determining Kipat landownership than kinship. Although Kipat ownership was in the beginning limited to particular communities, the absence of restrictions on land alienation to members of other communities gradually resulted in Kipat lands passing into the hands of outsiders. For example, in Dailekh District, members of other communities were permitted to own land under Kipat tenure within the area confirmed as such to the Majhi community according to arrangements made in 1750 and reconfirmed in 1935.<sup>16</sup> At Panauti in East No. 1 District, even Chhetris (of the Khandka clan) and Newars owned land under Kipat tenure in a predominantly Tamang community.<sup>17</sup> The nonexistence of Newar or Khandka Kipat lands in other parts of the country would appear to indicate that it was as a result of alienation and not customary occupation that these groups were enabled to obtain land under Kipat tenure.\*

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\*Birta tenure may be suggested as an analogous case. Since

## KIPAT COMMUNITIES: ETHNIC BACKGROUND

Although the Kipat system is at present usually mentioned with reference to the Limbus of Ilam and Dhankuta districts, who are ethnically of Kirati origin,\* there is evidence to indicate that such other communities as Tamangs (Muris), Danuwars, Sunuwars, Sherpas, Majhis, Kumhales and Lepchas also own land under this form of tenure. Attempts are sometimes made to trace these communities to a common Kirati origin,<sup>18</sup> but the subject still admits of considerable ethnological and anthropological research. What appears to be more definite is their common Mongolian origin.\*\* It appears to be valid to state that members of Indo-Aryan groups in Nepal were for the most part beneficiaries of land grants under the Birta system; similarly the Kipat system is confined to communities of Mongolian origin, including those cited above.

Furthermore, if it is true that "the Nepalese population is mainly the result of large-scale migrations from all of the areas surrounding Nepal," and that the Indo-Aryans have migrated from the Indian plains to the south and from the sub-Himalayan hill areas to the west of Nepal,<sup>19</sup> it is also probable that the Kipat system in its present form is a relic of the customary land tenure that the Mongolian communities established in the areas occupied by them prior to Indo-Aryan penetration. The politically dominant Indo-Aryans tended to prefer such statutory tenure forms as Birta, and the conflict between these tenure forms and the customary Kipat tenure must inevitably have been decided to the detriment of the latter. It can hardly be an accident that the Kipat system is presently confined to the hill districts of the country, mainly in East nos. 1-4, Dhankuta, and Ilam in eastern Nepal, and Palpa, Gulmi, Doti, Dailekh, West No. 1 and West No. 2

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Birta lands were transferable, a Birta holding granted to a Brahman on religious considerations retained its tenurial and special characteristics even when it was alienated to a cobbler.

\*The kinship which membership of the Limbu community involves may not be wholly natural. According to traditional Limbu custom, any outsider, irrespective of caste or tribe, could be adopted into the Limbu community; nor were the offspring of exogamous marriages excluded from the communal fold. (Iman Singh Chemjong, Kirat Itihas [Kirat History], p. 25.)

\*\*Kirati mythology would appear to substantiate the view that the first settlers in Pallo-kirat were of Mongolian origin who came through Tibet. Cf. Iman Singh Chemjong, Limbu-Nepali-Angreji Shabda-Kosh (Limbu-Nepali-English Dictionary), p. 57.

in western Nepal. Moreover, the scope of this system appears to have been much more extensive formerly, for there were Kipat holdings at one time even in Kathmandu Valley.<sup>20</sup>

#### KIPAT SYSTEM IN EASTERN NEPAL

The most important community owning land under Kipat tenure in Nepal at present is the Limbus of Pallo-kirot in Dhankuta District of eastern Nepal. The hill districts of eastern Nepal have traditionally been divided into three Kirat regions--Pallo-kirot, Majhkirot, and Wallokirot. Pallo-kirot, also called Limbuwan, is the area between the Mechi River, the eastern boundary of the Kingdom, and the Arun River,\* and between Tibet in the north and Morang District in the south, a total of 4,347 square miles in the districts of Ilam and Dhankuta. Majhkirot constitutes an area of 1,583 square miles between the Arun River and the Dudhkoshi, thus covering the whole of East No. 4 District as well as the subdivisions of Rawa, Halesi, Majhuwa, and Khamtel in East No. 3. Wallokirot is situated west of the Dudhkoshi and east of Banepa in East No. 1.<sup>21</sup> Proximity to Kathmandu Valley appears to have made Majhkirot and Wallokirot more vulnerable to non-Kirati penetration and influence, with the result that Kipat lands owned by Kiratis in these areas disappeared long ago. Kipat lands owned by such other communities as Tamangs and Majhis, however, existed in these areas until 1963.

At the time of King Prithvi Narayan Shah's invasion of eastern Nepal (1773-74) the area that is now Majhkirot constituted a separate kingdom with its capital at Chaundandi, while Pallo-kirot, excluding a large portion of Ilam which was under the control of Sikkim, formed a part of the Vijayapur Kingdom of which Morang was the capital. These kingdoms were ruled by two branches of the Sen dynasty of Makwanpur. Although they were incorporated in Prithvi Narayan Shah's rapidly expanding empire, he found it more expedient to bring the Kiratis under the general suzerainty of the Gorkha dynasty than to annex their territory outright. He therefore recognized the local chiefs and guaranteed the security of the rights and privileges they had enjoyed under the Sen kings.

Pallo-kirot is an area of considerable strategic importance, adjoining the borders of Sikkim, Tibet, and India. Prithvi Narayan Shah initially appears to have been anxious not to provoke Sikkim and Tibet unnecessarily,<sup>22</sup> as might have been the case if

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\*Sankhuwa Sabha Subdivision, however, constitutes an exception. It forms part of Pallo-kirot even though situated west of the Arun River. Krishna Prasad Bhandari, "Pallokirot Ko Jagga" (Land in Pallo-kirot), Samyukta Prayas, Bhadra 8, 2016 (August 24, 1959).

he had pressed on the Kirat leaders too hard. In this area, therefore, he decreed:

Although we have conquered your country by dint of our valor, we have afforded you and your kinsmen protection. We hereby pardon all of your crimes, and confirm all the customs and traditions, rights and privileges of your country. . . . Enjoy the land from generation to generation, as long as it remains in existence. . . . In case we confiscate your lands . . . may our ancestral gods destroy our kingdom.<sup>23</sup>

These arrangements were later extended to Ilam, which was conquered by Prithvi Narayan Shah around the end of 1774.<sup>24</sup>

Nevertheless, these assurances did not satisfy the Limbus of Pallo-kirat, and large numbers of them preferred migration to the adjoining areas of India and Sikkim to the protection offered by Prithvi Narayan Shah.<sup>25</sup> Kathmandu then confiscated the Kirat holdings of the fugitive Limbus and granted them to non-Limbu settlers under Raikar or Birta tenure.<sup>26</sup>

Prithvi Narayan Shah died in January 1775, and for some time thereafter Kathmandu was too engrossed in its military campaigns in other areas to pay attention to the internal affairs of Pallo-kirat. The Limbus on their part did not take docilely to Gorkha subjugation\* and were not hesitant to seek external support for their rebellions against Kathmandu's authority. Thus, during the Nepal-China War of 1791-93, "Chinese and Tibetans visited Sikkim and Pallo-kirat to clandestinely finance the Limbus and Lepchas and incite them to revolt."<sup>27</sup> The revolt was suppressed with great severity.<sup>28</sup> But the government realized the need to develop more amicable relations with the Limbus and therefore proclaimed in 1795:

All of you who fled to foreign territory during the disturbances of yesterday are hereby pardoned . . . for your crimes . . . your kinsmen who are living here have been confirmed . . . on their lands and homesteads . . . according to the privileges granted by the Makwani Kings.

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\*According to an Indian journalist, during the 1950-51 revolution, "in eastern Nepal the warlike Kirats, who have always enjoyed a considerable measure of autonomy, proclaimed the establishment of an independent republic over an area of 6,000 sq. miles." Girilal Jain, India Meets China in Nepal, p. 20.



Return [to Pallo-kirat], all of you, and we hereby guarantee the same privileges for you.<sup>29</sup>

Satisfied with these assurances, many of the fugitives returned home.<sup>30</sup> Even then, it appears that the Limbus for some time considered the Shah dynasty's suzerainty to be little more than nominal. Even towards the mid-nineteenth century, an English traveler has recorded that the Bhote Limbus of Olangchung (in Dhankuta) paid taxes to both Nepal and Sikkim. He adds, "Equally dependent on Nepal and Tibet, they naturally hold themselves independent of both; and I found that my roving commission from the Nepal Rajah was not respected, and the guard of Gorkhas (i.e. Gurkhas) held very cheap."<sup>31</sup> In fact, the Gowa (chief) "disputed the Nepal Rajah's authority to pass me through his dominions."<sup>32</sup>

These guarantees were reiterated in blanket form during successive regimes, even though the specific privileges and obligations attached to landownership under the Kipat system underwent divergent interpretations and recurrent vicissitudes. For example, in January 1861 Prime Minister Jang Bahadur, in appreciation of the services rendered by the Limbus during the 1854-56 Nepal-Tibet War,\* reconfirmed the Limbus' possession of their ancestral Kipat lands, and, in addition, granted them additional privileges such as exemption from enslavement.<sup>33</sup> The Kipat system of the Limbus of Pallo-kirat was reconfirmed once again in its traditional form by King Mahendra in 1961.

In Majhkirat, however, strategic considerations were of less concern to Kathmandu. Moreover, non-Kirati penetration and influence was more marked than in Pallo-kirat, owing to Majhkirat's proximity to the capital. Indeed, Prithvi Narayan Shah had already won over a large portion of the non-Kirati population in this area on the eve of its conquest.\*\* In Majhkirat, therefore,

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\*Originally, the Nepali army did not recruit Limbus. Attempts were made by Prime Minister Jang Bahadur, soon after he assumed power, to recruit them, but apparently the Limbus were reluctant. Cf. Order to the Limbus of Pallo-kirat Regarding Recruitment in the Army, Baisakh Badi 11, 1905 (May, 1848). Jang Bahadur appears to have accomplished this objective only during the Nepal-Tibet War.

\*\*Itihas Prakash Mandal, Itihas Prakash (Light on History), Vol. I, p. 13. In the conquest of Majhkirat, Prithvi Narayan Shah was greatly helped by a local Brahman named Harinanda Pokhrel. A brother of one of the advisors of Karna Sen, King of Chaudandi, capital of Majhkirat, he had a personal grudge against the King--cf. Krishna Chandra Upadhyaya Pokhrel, Pokhrel Ko Vamshavali (Genealogy of the Pokhrels), p. 142--which led him not only to

Prithvi Narayan Shah called on the Kiratis to surrender "like servants true to your salt," promising them "succor in all matters" and "security of life and property."<sup>34</sup> But he made it clear that the local chieftains would not be retained there after his conquest.<sup>35</sup>

The history of the Kipat system in Majhkirat provides a good example of how traditional rights and privileges are violated when the inhabitants prove too weak and disorganized to uphold them. In 1836, all wastelands which had been reclaimed by the Rais within their Kipat holdings in Majhkirat were converted into Raikar.<sup>36</sup> In May 1847, this order was rescinded,<sup>37</sup> although apparently not with retroactive effect. In 1855, however, the government again decreed that all reclaimed wastelands should be converted into Raikar with effect from the previous year. The Rais were thus denied the right to utilize the lands situated within the boundaries of their holdings under Kipat tenure.\*

It was not until 1907, however, that the government moved towards the abolition of the Kipat system in Majhkirat. Despite strong opposition from the Rais, Prime Minister Chandra Shamsher (1901-29) confirmed this order in 1910. Accordingly:

All lands mortgaged by Kipat owners shall be surveyed and converted into Raikar. Khet lands which have not been mortgaged need not be so surveyed, but the owners shall submit particulars thereof within a period of six months, and have them converted into Raikar subject to taxation at rates prevailing on adjoining holdings.<sup>38</sup>

Since this order applied to Khet land only, a considerable area of Pakho land still remained under Kipat tenure. In December 1940, Kipat owners in Majhkirat complained that they were paying higher

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assist Prithvi Narayan Shah financially, and to personally join the campaign, but also to win over several of the non-Kirati people and chiefs of Majhkirat to the Gorkha side. The Majhkirat Kingdom at that time also included certain areas in the Tarai. Itihas Prakash (Light on History), op. cit., Vol. I, pp. 12-13.

\*Ibid. These vagaries bear a strong resemblance to the policies adopted with regard to Birta after Jang Bahadur assumed the Prime Ministership in 1846. (See Vol. II, pp. 88-90.) As in the case of Birta, Jang Bahadur may have permitted newly reclaimed lands to be retained as Kipat in 1847 in order to enlist the support of Kipat owners, but resiled in 1855 when such support no longer was necessary.

taxes on these Pakho holdings than their counterparts on Raikar land. The government then consented to having their tax liabilities reduced to the level prevailing on Raikar lands, as a result of which all Pakho holdings under Kipat tenure in this area were brought within the ambit of the Raikar system during the 1940-41 revenue settlement.<sup>39</sup>

#### OTHER KIPAT COMMUNITIES

Other Kipat-owning communities in different parts of the country, less organized and articulate than the Limbus, have had their Kipat lands virtually converted into Raikar. A long tradition of Indo-Aryan subjugation has made them less conscious of their traditions and privileges. That their Kipat system was allowed to continue at all is probably due less to their political importance than to the policy followed by Prithvi Narayan Shah and his successors of not encroaching upon local customs and traditions unless these impinged upon Gorkha hegemony. Even when the Kipat land of these communities were confirmed by the Gorkha rulers, the confirmation was granted to individual Kipat owners and not to the community as such. There are, moreover, numerous examples of Kipat lands of these communities having been converted into Raikar.<sup>40</sup>

From time to time the Government of Nepal scrutinized documents relating to such Kipat holdings in order to prevent the use of land under Kipat tenure without documentary evidence of title. For example, in 1791 King Ran Bahadur Shah deputed inspectors to scrutinize Kipat lands in the present districts of East nos. 2, 3, and 4. According to regulations promulgated on this occasion, lands were confirmed as Kipat only in case the owners were able to produce documentary evidence to that effect. Where documentary evidence of title was available, the entire Kipat holding was confirmed as such. Where this was not available, confirmation was made subject to ceilings and the performance of Rakam services. The ceilings ranged from thirty muris to sixty muris of land for different categories of Kipat owners, while all excess lands were converted into Raikar.<sup>41</sup> However, this did not necessarily mean that the Kipat owner was actually dispossessed of lands he was cultivating, for he still retained possession of the land converted into Raikar tenure. These regulations were ineffective, moreover, and King Ran Bahadur Shah and his successor, King Girban, subsequently restored these lands to Kipat tenure.<sup>42</sup>

The Government of Nepal does not appear to have followed a uniform policy in this respect. According to regulations promulgated in 1799 in Kathmandu Valley, Kipat lands were confirmed even in the absence of documentary evidence, "in case they have been traditionally owned as Kipat, and no complaints [to the contrary] have been submitted."<sup>43</sup> But confirmations were often made

on such extortionate terms that in substance the Kipat holdings were reduced to the status of Raikar. For example, in one case a Kipat owner was directed to reclaim wastelands within his holding and enjoy tax exemption for a period of three years. In the fourth year, however, a tax amounting to half of the total produce was assessed on the land.<sup>44</sup> Sometimes, instead of imposing ceilings, the government enforced measures to redistribute Kipat lands on Raibandi basis.<sup>45</sup> This was a general measure affecting lands under not only Kipat but also Rajguthi and Raikar tenures, under which available Khet lands in any area were distributed "according to capacity [to work] and the size of the family among the local population, although anybody could acquire a larger share by personally reclaiming waste lands."<sup>46</sup> This measure probably resulted in a depletion in the total area under Kipat tenure, since not all inhabitants of the concerned area necessarily belonged to Kipat communities.

In subsequent years the Government of Nepal appears to have consistently followed the policy of confirming Kipat land subject only to the performance of Rakam services, even in the absence of documentary evidence. According to regulations promulgated in Doti and Achham districts in western Nepal in 1908:

Kipat lands lacking documentary evidence of title and not involving Rakam obligations shall be converted into Raikar. . . . In case such evidence is available, and Rakam obligations have been imposed . . . the matter shall be referred to the government.<sup>47</sup>

These regulations were subsequently enforced in Jumla, Baitadi, and Dailekh. It is evident that the government not only withheld statutory confirmation of Kipat lands, but even made the absence of such confirmation a pretext for abolishing Kipat lands or converting them into Rakam tenure. And few Kipat communities outside of Pallo-kirat appear to have been in possession of documentary evidence of title. Almost all Kipat communities other than the Limbus were thus effectively brought under the ambit of the Rakam system.

It would be incorrect to suggest that lands were granted under Kipat tenure for the purpose of having Rakam services performed. Land assigned directly by the State for identical purposes has been traditionally classified under Rakam tenure, and the very fact that Kipat lands were retained as such, even when they involved the performance of Rakam services, would appear to indicate that this is a clear case of a customary tenure being adapted to the exigencies of a statutory land tenure system. Moreover, the inclusion of Kipat rights within specific communal groups belies the assumption that the objective of the State in imposing Rakam obligations on Kipat lands was basically adminis-

trative in character and had no relationship with the background of customary communal rights and privileges that the Kipat system involves.

However, Kipat-cum-Rakam tenure differed from the Rakam system in several important respects. Under the Rakam system, subdivided families were required to share the Rakam obligations of the parent holding on a proportionate basis. In the case of Kipat, on the other hand, each subdivided holding was liable to the imposition of Rakam obligations on a de novo basis.<sup>48</sup> Moreover, landholders under the Kipat-cum-Rakam tenure system were occasionally denied the facilities granted to Rakam workers in general. For example, Bosi Rakam workers who were employed to transport lumber from Hetaunda to Kathmandu were paid wages at the rate of Rs 0.16 per day,<sup>49</sup> but Kipat owners at Changu, Kathmandu, who were required to discharge similar services, were denied compensation.<sup>50</sup>

#### THE NATURE OF KIPAT TENURE

Kipat is thus a form of customary communal tenure. In the absence of customary occupation, it cannot be granted by the State in the same manner as Birta. Kipat rights owe their origin to the fact of traditional occupation of the land by members of particular ethnic groups. In Pallo-kirot, orders issued by the Sen or Shah kings invariably merely confirmed such occupation<sup>51</sup> and thus regularized rather than created existing Kipat rights in the light of the newly established State authority. Cases of de novo "grants" of land under Kipat tenure appear to have been rare. In one case, Prithvi Narayan Shah "granted" land as Kipat in some villages of East No. 1 District during his wars of conquest. This "grant" was confirmed by King Girban (1799-1816) in 1801.<sup>52</sup> In December 1804, King Girban again "granted" as Kipat one hundred muris of land in Lalitpur, which had been held by Rakam workers for resettlement.<sup>53</sup> But there is no evidence to indicate that these lands were not under Kipat tenure previously. The term "grant" was probably used because the beneficiaries were not the usual occupants of the concerned lands. Prithvi Narayan Shah's "grant" was made during war, and Girban's "grant" was made for purposes of resettlement, thus indicating that the Kipat holdings had become depopulated and therefore necessitated the appointment of new settlers. The fact that the beneficiaries of both of these "grants" were members of the Tamang community, one of the several communities entitled to own land under Kipat tenure, substantiates the conclusion that only a change of ownership and not of tenure was involved. Moreover, in both cases, it is likely that the "grant" was in reality a case of terminological confusion.

Statutory confirmation of Kipat tenurial rights should therefore be regarded as an adjustment between the customary

rights of the community and the State authority. According to legislation promulgated by Prime Minister Jang Bahadur (1846-77) in 1870, Kipat lands owned as such from former times and possessing documentary evidence of title were to be confirmed. In the absence of such evidence, the land was to be confirmed as Kipat on the basis of actual possession with the concurrence of local landowners. However, if documentary evidence was available for only a portion of the Kipat holding, the remaining portion for which no such evidence was available was not to be so confirmed,<sup>54</sup> since this would be a clear case of encroachment upon Raikar land. Subsequent legislation repealed the provision that Kipat lands should be confirmed on the basis of actual possession even in the absence of documentary evidence of title and prescribed that in such circumstances the land should be regarded as equivalent to Raikar.<sup>55</sup> Recent legislation has retained these provisions in substantially the same form.<sup>56</sup>

In their present form, therefore, Kipat landownership rights are based exclusively on documentary evidence within carefully demarcated boundaries. There have been innumerable cases where the absence of such evidence has resulted in the loss of Kipat rights on the concerned land on the basis of information supplied by local landowners belonging to non-Kipat communities.<sup>57</sup>

#### KIPAT VIS-A-VIS RAIKAR

The communal nature of Kipat tenure has led to the emergence of a number of characteristics which differentiate it from Raikar tenure. For example, on Raikar land the State immediately exercises its right of foreclosure in the event of tax delinquency. On Kipat land, on the other hand, a number of safeguards are provided to insure that the rights of the community are not violated through individual delinquency. It is only when the community fails to protect these rights by assuming liability for the arrears that the State exercises its sovereign right of foreclosure. Furthermore, Limbu Kipat owners do not lose their landownership rights even if they vacate their holdings. During their absence, their Kipat lands are held in trust by the Talukdar on payment of the taxes due thereon and are restored to the owner on his return.<sup>58</sup> In contradistinction, under Raikar tenure, landholdings vacated in this way revert to the State.<sup>59</sup>

#### KIPAT RIGHTS AND OBLIGATIONS IN PALLO-KIRAT

In Pallo-kirat, a Limbu, until recently, exercised ownership rights within his Kipat holding not only over lands of all physical categories, such as homesites, dry lands, paddy fields, and pastures, but also over all forests, water, and mineral resources. Kipat landownership rights were therefore virtually

alodial in character. The government imposed little control over the right of the Limbu to hunt or fish in his forests and streams. Restrictions imposed on the right of Birta owners to use timber in his forests<sup>60</sup> were not applied to the Limbu Kipat owners of Pallo-kirat. The government's claims in hunting were limited to certain choice commodities such as ivory and bison-horn, and the hunters could retain for themselves the left tusk and the left horn of elephants and bisons they had killed.<sup>61</sup>

Documents confirming the rights and privileges of Limbu Kipat owners prescribed several obligations including portorage.<sup>62</sup> Elsewhere similar obligations led to the emergence of Thaple and Kagate Hulaki tenures even on Kipat land. However, in Pallo-kirat, this obligation was discharged by surrendering Kipat lands for assignment to Hulaki Rakam workers.<sup>63</sup> In fact, Pallo-kirat appears to have been the only area where Kipat lands were not concurrently converted into Rakam tenure.

#### THE KIPAT SYSTEM IN PALLO-KIRAT

While the Kipat system has been abolished in respect to all other communities elsewhere in Nepal, it was reconfirmed in the case of the Limbus of Pallo-kirat as recently as 1961. Conflict with the statutory authority molded the Kipat rights of other communities into a pattern of administrative relationships that proved themselves to be fully consistent with the preeminent position of the State as landlord, and, indeed, paved the way for their eventual abolition. However, in Pallo-kirat the conflict was resolved more through a system of uneasy compromises than by the dominance of the statutory authority, with Kathmandu time and again professing respect for the traditional rights and privileges of the Limbus. The Limbus have clung to these traditional rights and privileges with a tenacity unparalleled among other communities in Nepal. Although the imposition of a differential system of taxation has made the Kipat system less attractive than formerly from the monetary viewpoint, the Limbus appear to have attached more importance to these rights and privileges and from time to time have rejected offers to mitigate their tax liability through conversion of their Kipat lands into Raikar,<sup>64</sup> probably because they were aware that this would be the first step towards a fusion of the Limbu way of life into the mainstream of Nepali national life. In the same way, they have resisted the gradual Hinduization that has become the common lot of most other minorities in the kingdom. All this has given them an ethnic and cultural unity which has resisted, with a considerable degree of success, the withering away of their traditional customs and institutions, including the Kipat system.

## VIII. LAND ALIENATION, MORTGAGE, AND TENANCY

Adjustments in the Kipat system under the impact of such factors as immigration and settlement by outsiders, resulting at times in the loss of rights in the land through alienation or mortgage, have undermined Limbu hegemony in Pallo-kirat to a considerable extent. Furthermore, the existence of other forms of land tenure in the vicinity of Kipat lands and the apportionment of communal lands among individual families in such a way that individual rights transcended communal authority have led to the demarcation of boundaries and registration of title on an inheritable and subdivisible basis without reference to nominal community rights in the land. The result has been a contraction in the area under Kipat tenure as well as a disintegration in the communal character of this system. Indeed, for all practical purposes, Kipat ownership now virtually amounts to freehold possession as under the Birta system. Accordingly, the communal aspects of the Kipat system are now limited to non-alienability outside the community and the redeemability of mortgages without any consideration of time limit.

### LAND ALIENATION

Immigration and settlement of non-Limbus on landholdings traditionally owned by the Limbu community under Kipat tenure appears to have proceeded to a considerable extent, and may even outnumber the indigenous Limbu population in Pallo-kirat today.\* Although the Limbus of Pallo-kirat are divided into numerous groups and subgroups, these do not constitute subcaste groups, since none of the regulations with regard to marriage and commensality that usually accompany this form of hierarchical structure is apparent among them.<sup>1</sup> Nor have occupation castes such as blacksmiths (Kami), tailors (Damai), and cobblers (Sarki) developed within the Limbu community. This social "gap" must have been one

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\*Statistics regarding the ethnic composition of Pallo-kirat's population are not available. According to linguistic evidence, only 21.4 percent of the population in the eastern Nepal hill districts of Eastnos. 1, 2, 3, 4, Ilam, and Dhankuta speak Kirati dialects (Rai and Limbu) as their mother tongue and hence should be regarded as of Kirati origin. (Government of Nepal, Department of Statistics, Nepal Ko Janaganana [Nepal's Population Census], Part II, p. 2.) Since many Rais and Limbus may be presumed to have listed Nepali as their mother tongue, this may be a conservative estimate of the size of these communities in eastern Nepal.



of the primary factors leading to the immigration of non-Limbus to Pallo-kirat. In addition, the Muslim conquest of Tirhut in India towards the latter half of the thirteenth century also caused the migration of large numbers of high caste Hindus to the hill region directly to the north.<sup>2</sup>

Immigration of non-Limbu communities in Pallo-kirat also appears to have been prompted primarily by economic factors. Since most Limbus once owned extensive areas of land, there must have been an acute shortage of labor for agricultural purposes. Given primitive methods of cultivation, the only way to strike a better balance between available land and labor was to attract immigrants. These immigrants contributed not only labor but also capital to the development of virgin lands. Indeed, but for these outside supplies of labor and capital, there would be much greater expanses of wasteland in Pallo-kirat. Another factor that contributed to the influx of non-Limbus into Pallo-kirat was the Gorkha conquest of 1774. A large-scale exodus of the defeated Limbus into the adjoining areas of India resulted in the settlement of non-Limbus on the Kipat holdings thus vacated. Although most of the Limbu fugitives later returned, and the government restored their ownership rights on these holdings, the non-Limbu settlers could not be dislodged.<sup>3</sup>

Prior to 1883, no legal restriction appears to have existed on the rights of the Limbu community to alienate their Kipat lands, and many Limbus sold their Kipat lands to non-Limbu settlers. The government, for its part, had not discouraged such alienation. Indeed, Prime Minister Bhim Sen Thapa (1806-37) had decreed that lands thus alienated by Limbus should be registered as Birta in the name of the non-Limbu purchasers.<sup>4</sup>

Government policy was reversed in 1883, however, when regulations were promulgated specifying that Kipat lands could not be permanently alienated and that all alienations made in the past should be regarded as mortgages. Redemption, however, presented a difficult problem. If Kipat lands which non-Limbus had purchased and reclaimed were to be redeemed, they would be displaced and compelled to migrate to Sikkim or India. In the following year, therefore, it was decided to ascertain whether the Subbas (village headmen) were in favor of redeeming such lands. Five hundred and thirty-five village headmen voted in favor of redemption, and only two against. It was therefore proposed that all alienated Kipat lands other than residential areas or those not cultivated by the non-Limbu settlers personally might be redeemed by the Limbus. In May 1886, however, the government once again reversed itself and decreed that since the Limbus had made the alienation of their own free will, they should not be allowed to redeem such lands. Moreover, the government did not convert such land into Raikar nor remit the tax liability of the transferors, for it also directed that in cases in which the non-Limbu pur-

chasers died or ran away and this led to nonpayment of taxes, the purchaser lost whatever rights he may have possessed in such land. In other words, it was the liability of the purchasers to ensure regular payment of taxes, without prejudice to the ultimate liability of the original Kipat owner.<sup>5</sup> In the event of nonpayment of taxes on alienated Kipat lands, eviction was precluded as long as the coparcener or the creditor assumed the tax liability.<sup>6</sup>

The government also directed that in alienation cases in the future, Kipat land would be registered as Raikar in the name of the purchaser.<sup>7</sup> It should be noted that this order did not in fact restrict alienation, but permitted it subject to the loss of Kipat rights. In other words, a non-Limbu purchaser of Kipat land could register it as Raikar land subject to payment of taxes at rates prevailing on adjoining Raikar holdings. Although this provision was consistent with the principle of non-alienability of Kipat land, it led to a progressive depletion in the total area under this form of tenure as under existing economic conditions Limbus were often unable to retain possession of their land. Of course mortgages of Kipat land were also permitted, but the prospects of gaining the land in their own names under Raikar tenure through outright alienation obviously would be preferable to taking up mortgages. Another order was therefore issued on Shrawan Sudi 9, 1958 (August, 1901), prohibiting the alienation of Kipat land and its conversion into Raikar. Nevertheless, alienations made up to 1899 were regarded as valid,<sup>8</sup> and thus Kipat lands alienated as Raikar between 1886 and 1899 were lost to the Limbu community.

Two years later, in 1903, orders were issued to permit the alienation of Kipat waste or Pakho lands to non-Limbu settlers, on condition that they reclaimed or converted them into paddy fields utilizing artificial irrigation facilities.<sup>9</sup> This, in effect, barred only the alienation of cultivated lands outside the Limbu community. The new policy was intended to counteract the tendency toward land hoarding under the Kipat system, under which the Limbu owners did not cultivate large areas themselves nor allow others to cultivate it. Permission to non-Limbu settlers to reclaim wastelands or convert Pakho Kipat land into Khet as Raikar was therefore intended to encourage resettlement. Since such resettlement or reclamation usually involved a substantial initial investment, prospective settlers would hardly find it a reasonable proposition if their rights were limited solely to possessory mortgage which the Kipat holder could redeem as and when he liked. Permission to alienate waste or Pakho lands for resettlement or paddy cultivation was obviously intended to overcome this disadvantage. At the same time, however, it is obvious that the non-alienable rights of the Limbu community in their Kipat land underwent a major and adverse change in character.\*

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\*It is interesting to note that just two years after the

The non-alienable rights of Limbus on Kipat land in Pallo-kirat under the conditions described above were reconfirmed as recently as 1947.<sup>10</sup>

Outside of Pallo-kirat, non-alienability of Kipat lands appears to have been prescribed only in Kathmandu Valley. Regulations promulgated in 1799 for this area declared the alienation of Kipat lands an offense punishable with fines.<sup>11</sup> However, in other parts of the hill region no restrictions were imposed on transactions in Kipat land.<sup>12</sup> In the absence of a strong, organized demand from Kipat owners outside of Pallo-kirat to have their holdings declared non-alienable, the government apparently saw no reason to interfere in such transactions.

#### MORTGAGE

During the initial phase of non-Limbu immigration in Pallo-kirat, settlers were allowed to occupy waste Kipat lands without any monetary consideration. Land was plentiful, and settlers were attracted by the prospects of obtaining it free. Nevertheless, since land occupied by non-Limbu settlers could no longer retain its communal character, alienation into Raikar was the inevitable result. As soon as reclaimable wasteland became scarce, however, land values increased. Settlers no longer received free allotments, nor could they purchase Kipat land. A compromise was therefore effected by means of possessory mortgage, which satisfied both the land needs of the settler and the labor and credit needs of the Limbu Kipat holder.

But the law did not permit Limbus to transfer the tax liability to the mortgagee. If they were unable to pay taxes due on their mortgaged Kipat lands, the ultimate liability devolved on the Talukdars. Thus:

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non-alienable rights of Kipat holders were confirmed, fresh orders were issued to restrict such rights to waste and Pakho lands only. Probably the reasons for such vicissitudes that the Kipat system underwent during that period were political in character. In June, 1901, Chandra Shamsher deposed his brother, Dev Shamsher, and himself assumed the prime ministership. Dev Shamsher was then exiled to Dhankuta. It is possible that Chandra Shamsher felt the need to placate the Limbus of that area to entrench himself in power and forestall any attempt on the part of Dev Shamsher to recover his lost authority; he therefore confirmed their non-alienable rights on Kipat land barely three months after assuming power. But by 1903 he must have felt himself sufficiently secure to allow fresh encroachments on the rights of the Limbus by restricting non-alienability to cultivated Kipat lands only.

Kipat lands remain in the hands of mortgagees who are not liable to pay any taxes, while the Kipat owners, being obliged to make these payments without cultivating any land, abscond. The tax liability but not the land ownership rights then devolves on the Talukdar, with the result that tax collection is hampered.<sup>13</sup>

Orders were therefore issued in October 1899 prescribing that mortgagees should share the tax liability in proportion to the area held by them on mortgage from out of the total area of the holding. The mortgagees thereupon seized the opportunity to contend that assumption of the tax liability in this way had furnished them with title to the land and to refuse offers of redemption. The government thereupon decreed that the assumption of the tax liability on their part would in no way constitute evidence of title to the land.<sup>14</sup> Regulations enforced in Chhathum and Terhathum in 1934 reaffirmed the right of Kipat owners to mortgage their Kipat lands and the liability of mortgagees to pay their proportionate share of the tax.<sup>15</sup>

A characteristic feature of Kipat land mortgages in Ilam and Dasmajhiya (Terhathum) was the length of the stipulated redemption period, often running to 100 or 125 years.<sup>16</sup> According to legislation then prevailing, mortgagors had no right to offer redemption before the expiration date of the stipulated period,<sup>17</sup> but around 1916-17, the Limbus demanded the right to redeem their mortgages with immediate effect. The government countered with an offer to convert their Kipat lands into Raikar, as this would to a great extent mitigate their tax liabilities. The Limbus, naturally, refused this offer. The government then offered in 1917 to permit the redemption of existing leases and mortgages even before expiration of the stipulated period, provided this was accomplished within six months. In case the Kipat owners were not able to do so, the government decreed that all Kipat land covered by such leases and mortgages would be converted into Raikar. Moreover, it prescribed that in the event of alienation, lease, or mortgage in the future, the land would be converted into Raikar.<sup>18</sup> Naturally redemption of existing mortgages within six months was beyond the financial capacity of the Limbu Kipat holders, and thus could have led to the loss of Kipat rights on a considerable area of Kipat lands under mortgage. However, there is no evidence that these regulations were ever actually enforced. The Limbus strongly opposed this encroachment upon their time-honored right of mortgaging their Kipat lands, and fresh orders were issued from Kathmandu on Shrawan 12, 1976 (July 27, 1919) suspending the 1917 regulations.<sup>19</sup> The 1934 Ilam Revenue Regulations reconfirmed the 1917 order prescribing that all existing mortgages should be redeemed within six months,<sup>20</sup> but this proved to be more in the nature of a threat than an official directive. In spite of these regulations, therefore, existing mortgages of Kipat lands con-

tinued as such, and the 1919 order suspending the restrictions imposed on mortgages of Kipat lands in Ilam and Dasmajhiya is still in effect.

Until 1948, mortgages of Kipat lands were governed by special legislation. According to the 1870 Legal Code, all such mortgages were valid only during the lifetime of the mortgagor. Thus:

In case the mortgagor [on Kipat land] dies or absconds . . . the mortgagee shall not be permitted to retain possession of the land on the plea that he lent money on its security. His loan shall be recovered from the mortgagor, or from his heirs and other relatives who inherit his property, if possible, or else a personal bond shall be made to be executed.<sup>21</sup>

This probably discouraged mortgages of Kipat lands in favor of non-Limbu, since the mortgagee had no locus standi whatsoever on the land. However, in 1888, several non-Limbu mortgagees demanded that such vacant holdings should be given to the relatives of the dead or absconding Limbu mortgagor on condition that they redeemed the mortgaged, or else the mortgagees themselves should be allowed to utilize the land subject to payment of taxes due thereon.<sup>22</sup> The government then explained that no further action need be taken in the matter, since the Talukdar could appoint another person on the vacant Kipat holding only if the relatives of the dead or absconding Kipat owner or the mortgagee defaulted in the payment of taxes.<sup>23</sup> The Legal Code was subsequently amended as follows in accordance with this interpretation:

In case any Kipat holding falls vacant, relatives [of the former owner] shall be entitled to obtain it if they come forward within the prescribed time limit to pay off creditors, if any, as well as the prescribed taxes and to retain the homestead intact. In case [relatives] do not make any such offer within the prescribed time limit, [the holding] shall be given to the mortgagee if he is willing to pay the prescribed taxes and retain the homestead intact, and makes this stipulation within 35 days. In case neither the relatives nor the mortgagee are willing to take up the Kipat holding [on these terms] the Talukdar shall give the land away to another person who shall then not be required to pay off the mortgagee.<sup>24</sup>

This meant that in case relatives of the deceased or absconding Limbu failed for any reason to make an offer to redeem the mortgage within the prescribed time limit, the Kipat land was alien-

ated to the mortgagee as long as he paid taxes thereon regularly. Such failure therefore resulted in the alienation of Kipat land outside the Limbu community and was therefore prejudicial to the traditional privileges of the community. These provisions were therefore repealed around 1948.\* The special legislation governing mortgages on Kipat land is therefore no longer in existence, and the provisions of the general law on mortgages are therefore applicable in respect to Kipat lands also. According to these provisions, possessory mortgages may be redeemed by the mortgagor or his heir at any time, except when the mortgage deed specifies a time limit.<sup>25</sup>

Since the possessory mortgage system is widespread on Kipat lands in Pallo-kirat, it is evident that the right of Limbus to redeem their mortgaged Kipat lands whenever they like has contributed to insecurity of tenure among non-Limbu mortgagees. Whatever benefits this system may have conferred in the past in the form of credit facilities and land reclamation and settlement, the mortgagee can never be assured of any degree of tenurial security, thus discouraging efforts to improve the land. Available evidence indicates that such insecurity of tenure has produced disastrous results on the productivity of land and the conservation of soil and forest resources in Pallo-kirat.<sup>26</sup> The mortgagee, of course, seeks to extract as much benefit as possible during the period the land is in his possession. It is not coincidental that deforestation is a more acute problem in Pallo-kirat than elsewhere in the eastern hill districts.<sup>27</sup>

Nevertheless, it should not be concluded that excessive indebtedness and possessory mortgages are essential characteristics of the Kipat system. In the case of other land tenure forms, agricultural indebtedness is a chronic and ubiquitous problem, and is generally the primary reason for the loss of landowner-ship rights. However, since such loss is not possible in the case of Kipat tenure in Pallo-kirat, indebtedness receives a sharper focus as a result of long-term mortgages. Such mortgages have been the primary factor contributing to landlessness among the Limbus,<sup>28</sup> in spite of the fact that their ownership rights on mortgaged Kipat lands are theoretically intact.

To solve this problem, it has been suggested that land mortgage banks and rural credit institutions be established to liberate the Limbu peasantry from the burden of indebtedness.<sup>29</sup> This, in fact, has been the commonly proffered solution to what after all is an all-Nepal problem. But the traditional rural

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\*The 1952 edition of the Legal Code did not contain this section. Since this edition incorporated amendments made up to 1948, it must have been repealed some time prior to this date.

credit system in Pallo-kirat includes many features which would make the introduction of such measures desirable only with certain reservations. For example, what would happen to the non-Limbu settlers occupying Kipat lands under possessory mortgages? Surely the communal interests of the Limbus are not so inconsistent with the national interest as to necessitate the outright displacement of a large body of settlers who have been living in Pallo-kirat for several generations and are Nepali citizens.

## TENANCY

According to the 1870 Legal Code, relations between the Limbu Kipat owner and his tenant were governed by the same provisions as on Raikar lands. Resumption was permitted only if the Kipat owner paid taxes on his holding directly. Kipat land on which tenants had constructed homesteads were not allowed to be resumed by the owner in any circumstances other than nonpayment of rents and other obligations. However, resumption of land other than the homesite was permitted for personal cultivation. The Kipat owner was not permitted to evict one tenant in order to appoint another.<sup>30</sup> Since these measures were designed to protect the interests of tenants who were mostly non-Limbus, they constituted an infringement of the alodial rights of the Kipat owner. Presumably because of the opposition of the Limbu Kipat owners, these restrictions had been gradually abolished by 1888.\* Thus, from that date until 1957, the rights of tenants cultivating Kipat lands in Pallo-kirat were wholly unregulated by law.

Recent land legislation promulgated by the Government of Nepal,\*\* which applies to both Raikar and Kipat lands, provides for the accrument of tenancy rights to all existing cultivators as well as those who grow the main annual crop at least once on any land in the capacity of a tenant. Eviction has been permitted

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\*The 1888 edition of the Legal Code, promulgated by Prime Minister Bir Shamsher, does not contain any of these restrictions. It is interesting to note that in the 1870 Legal Code, twenty sections out of a total of 118 sections in the Law on Land Evictions (Jagga Pajani Ko) contained references to the Kipat system. The 1888 edition had only three sections containing such references. In the 1952 and 1963 editions, the number was further reduced to two.

\*\*After the downfall of the Rana regime, land reform legislation was first promulgated in 1957. The Lands Act, promulgated in November 1964, has amended and consolidated the 1957 Lands Act along with its different amendments, as well as all other land reform legislation enacted until 1963.

through legal action only in the event of nonpayment of rents, willful damage to the land or noncultivation for a period exceeding one year. The law permits landowners to resume an area not exceeding ten ropanis in the hill districts including Pallo-kirat for purposes of personal residence on payment of one fourth of the value of the land to the tenant. Resumption for purposes of personal cultivation has been permitted only if the landowner is serving in the army, is a minor, a chronic invalid, or a lunatic, and has therefore given his land to a tenant for cultivation until he is able to cultivate the land personally.<sup>31</sup> The 1964 Lands Act also prescribes that in the hill districts rents should not be charged in excess of fifty percent of the annual produce. The exaction of additional payments and unpaid labor from tenants has been declared illegal.<sup>32</sup> A more significant feature of the 1964 Lands Act is the provision of ceilings on tenancy holdings. The maximum area which any person or his family\* may cultivate in the capacity of a tenant has been prescribed at ten ropanis in the hill districts including Pallo-kirat.

#### NON-ALIENABILITY AND THE LIMBU KIPAT OWNER

Although the non-alienability system has made it possible for Limbus in Chhathum to remain in continuous and undisputed ownership, it has not enabled them to retain effective possession of their Kipat lands. As a result of chronic and widespread indebtedness, possessory mortgages have become a ubiquitous practice. Even if such mortgages do not lead to an outright loss of Kipat rights, it makes non-alienability at best a privilege of nebulous and ambiguous character. Owners of extensive Kipat holdings may, in fact, have retained hardly a single plot of land for their own use. Purely legalistic safeguards, thus, have proven inadequate, and do little to determine the actual status of tenurial rights.

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\*The term has been defined to include parents and their minor sons as well as unmarried daughters under 35 years of age.



## IX. PROBLEMS OF KIPAT TAXATION

A system of taxation in Pallo-kirat is reported to have been in existence even prior to the Sen conquest of this area towards the middle of the seventeenth century. According to the traditional Limbu system, one tenth of the produce of the land was paid as tax to the chieftain.<sup>1</sup> After the Sen dynasty established its authority, the tax reportedly amounted to Rs 1.00 per plow.<sup>2</sup> Apparently this system was not retained after the Gorkha conquest. Prithvi Narayan Shah is said to have refrained from imposing any taxes on Kipat land in Pallo-kirat, and it was probably only during Ran Bahadur Shah's reign (1778-99) that a tax system was reintroduced.<sup>3</sup> In any case, by 1787 Limbu Kipat owners in this area were paying the Saune Fagu tax at Rs 0.25 and the Bheda Bhada tax at Rs 0.06 per homestead.<sup>4</sup>

The gradual entrenchment of Kathmandu's authority, particularly after the Nepal-China War (1792-93) appears to have resulted in a progressive increase in and diversification of the tax system. By 1800, taxation had increased to Rs 4.00 per homestead.<sup>5</sup> A new system, still in existence, was imposed during the revenue settlements of 1820-27, under which Kipat owners were required to pay the Thek (or Bhedabhada) tax at Rs 5.00, the Niti tax at Rs 0.50 and the Jhara tax at Rs 1.00, per homestead.<sup>6</sup> The total payment of Rs 6.50 per homestead appears to have been uniform except in Ilam and Dasmajhiya (Terhathum) where it approximated Rs 7.19.<sup>7</sup> However, in certain cases Limbu Kipat owners were required to pay taxes at concessional rates in consideration of services due to the government. For example, Kipat owners of several villages in Yangrup and other divisions in Dhankuta District were entitled to pay taxes at the lower rates prevalent on Raikar holdings because their services had been assigned for the maintenance of the forts constructed there after the Gorkha conquest. Non-Limbos whose services were similarly requisitioned were entitled to full tax exemption.<sup>8</sup>

### NATURE OF KIPAT TAXATION

According to official documents issued during the Rana period, taxes on Kipat land in Pallo-kirat were assessed on Pakho lands only, and Khet lands were wholly tax exempt.<sup>9</sup> Accordingly, the Thek tax is sometimes also referred to as Serma,<sup>10</sup> the term used to denote taxes on Pakho lands under Raikar tenure. However, unlike the Serma on Raikar land, the Thek tax has no relation to the size of the holding. It has been suggested that the Thek was really a poll tax which Limbu Kipat owners are obliged to pay even if they possess no land and live "under a tree or on a rock."<sup>11</sup> However, tax liability on Kipat land in Pallo-kirat devolves on a Limbu only in the absence of a total physical disability and on

the actual possession of a homestead and Kipat land.<sup>12</sup> It would therefore be more correct to state that a Limbu pays this tax by virtue of his membership in the community, which is the ultimate owner of all Kipat land. Payment of taxes on his part has no reference to his possession of any specified area of Kipat land. The Thek tax is thus paid by each member of the Limbu community who has married and has set up a household of his own regardless of the amount of land owned by him.

The second constituent in the Kipat taxation system in Pallo-kirat is the Niti tax, under which Limbus obtain expiation for certain caste and sexual offenses\* in accordance with their traditional customs. In 1818, the government demanded the surrender of Kipat lands as Raikar in consideration of the statutory confirmation of this traditional system. Accordingly, the Limbus offered 250 or 300 ropanis of Kipat land in each subdivision for conversion into Raikar.<sup>13</sup> In 1827, however, the government pointed out that the Limbus had not reclaimed the wastelands which they had thus surrendered, with the result that no revenues were derived therefrom. Accordingly, the Niti tax was imposed at Rs 0.50 per homestead in lieu of permission to undergo expiation for caste and sexual offenses in the traditional manner. The Limbus undertook to pay this tax by reclaiming wastelands within their holdings.<sup>14</sup> There is no evidence, however, that the imposition of this tax was followed by the restoration of the lands which had earlier been surrendered as Raikar on this account. This traditional right underwent a serious encroachment in 1947 when caste offenses expiable under the Niti system were limited to the contamination accruing from the use of narghiles (tobacco pipes) used by lower caste people under the traditional system.<sup>15</sup>

The Jhara tax denoted the commuted payment for compulsory and unpaid labor customarily provided to the government for public purposes. In contradistinction to the practice prevailing in other parts of the country, this tax was imposed on all holdings in Pallo-kirat without reference to the community of the owner, except for Brahmans, Hulaki Rakam workers and soldiers. This tax was first imposed in 1827; in consideration of its payment, the obligation to provide such onerous services outside the district was abolished. But in contrast to the assessment on other communities which were based on the size of the holding,<sup>16</sup> the Limbus

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\*i.e. sexual intercourse with members of "untouchable" castes without prior knowledge of the caste status of the partner. These "untouchable" castes include Damais, Kamis, Sarkis, Musahars, and Muslims. (B. B. Chemjong, Pallo-kirat Limbuwan Ka Magh Haru [Demands of the Limbuwan Pallo-kirat], p. 22.)

were subjected to a standard rate of Rs 1.00 per holding.\*

Under Raikar tenure, if new Pakho holdings are created as a result of the subdivision of existing holdings, the Serma tax on the parent holding is divided among the new holdings in proportion to the total area covered by each during the next revenue settlement, since the net taxable area has not increased to justify any increase in the total volume of taxation. Under the Kipat system, on the other hand, taxes are assessed at full rates in the course of the next revenue settlement, regardless of the fact that there may have been no net extension of the cultivated area.\*\* Limbu Kipat owners in Pallo-kirat thus have to pay the standard rate of tax, irrespective of the area they own under Kipat tenure. So long as wasteland was available in abundance to absorb the increase in population, subdivision did not necessarily result in a shrinkage of the cultivated area per family. However, regulations enforced in 1938 noted that the size of Kipat holdings had gone down progressively as a result of subdivision, thus increasing the tax burden of the Limbu community.<sup>17</sup>

Outside of Pallo-kirat, Kipat taxation was also limited to Pakho lands, and Kipat Khet lands were totally tax exempt.<sup>18</sup> Even in respect to Pakho taxation, exemptions were made on occasion. For example, in 1936 Majhis in Dailekh District, who provided ferry services in consideration of their Kipat landownership were receiving an exemption of Rs 6.38 out of a total tax assessment of Rs 12.00 in order to cover the costs of manufacturing boats. Moreover, a fifty percent remission was granted on Kipat holdings owned by untouchables.<sup>19</sup>

## REVENUE SETTLEMENTS

In Pallo-kirat, the first series of revenue settlements appears to have been made in 1820-27, 1834-36, 1844, 1854 and

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\*Royal Order Regarding Tiruwa Subbas in Pallo-kirat, 1883. According to Limbu writers, the Jhara tax was first imposed in 1810, in lieu of compulsory service required for the construction of a bridge on the Bagmati River in Kathmandu Valley. (B. B. Chemjong, Pallo-kirat Limbuwan Ka Mag Haru [Demands of the Limbuwan Pallo-kirat], p. 25.) Documentary evidence for this statement is not available, however.

\*\*Government of Nepal, "Report of the Muluki Office (Laws and Regulations Section)," Nepal Kanun Patrika, Vol. IV, Issue No. 7, Magh, 2018 (January-February, 1962), p. 69. However, the Talukdar may demand equivalent payments from the owners of the new holdings and appropriate the proceeds himself.

1868. Settlements were subsequently made in Chhathum and Terhathum in 1883 and 1893, and in Ilam in 1890 and 1912. The Limbus were naturally averse to frequent revenue settlements, as this tended to increase their tax liabilities. In 1834, they demanded that Kipat Khet lands should never be measured and surveyed, but the demand was ignored by the government.<sup>20</sup>

Action was initiated to revise the Ilam settlement in 1936 and the Chhathum and Terhathum settlements in 1938. There was little opposition to this measure in Ilam, but this was not the case in Chhathum and Terhathum. Eventually the Limbus in Chhathum consented to the settlement when the government explained that:

The present survey of Kipat land is not intended to abolish the Kipat system and impose taxes on Kipat land. . . . It is being held in order to ascertain the extent of increase or decrease in the area of Kipat Khet land and to compile accurate records of Kipat lands. . . . Such a survey is not inconsistent with the Kipat system . . . and, in fact, existing laws and regulations provide that Kipat lands must be surveyed.<sup>21</sup>

In addition, the government pointed out that a settlement had been already completed in Ilam and "it is not desirable to have two policies with regard to the same system."<sup>22</sup> Nevertheless, it directed that no survey should be held in Terhathum if the Limbus there proved intransigent.<sup>23</sup> Although surveys were finally completed in both Chhathum and Terhathum, the opposition from the Limbus grew to such proportions that the government was finally compelled to reject the survey reports. Probably as a face-saving device, it ascribed its action to allegations of corruption among the survey officials and deputed high-ranking officers to investigate the matter.<sup>24</sup> Eventually the survey was revised in Chhathum,<sup>25</sup> but abandoned in Terhathum, with the result that the 1893 settlement continues to apply to the latter area.

#### TAX COLLECTION: THE THEKKA THITI SYSTEM

In Pallo-kirat, Limbu Talukdars collect taxes on both Raikar and Kipat lands situated within their jurisdiction under the Thekka Thiti system. Under this system, once the total amount of tax in any Talukdari holding is determined in the course of a revenue settlement, no remission is made in the land revenue on account of permanent damage to the land or occasional crop failures, nor is any increment made because of an extension in the cultivated area until the next revenue settlement is held. There is no objection, of course, if Talukdars voluntarily register reclaimed areas for purposes of taxation. But such voluntary assumption of the tax liability does not entitle them to tax remis-

sions in the event of permanent damage to the land or occasional crop failures.<sup>26</sup> Accordingly, Limbu Talukdars are under obligation:

not to demand remission of even one dam [ i.e. 1/4 of Rs 0.01] decrease in the tax proceeds during the interval between two revenue settlements. The government on its part shall not demand any increment made during this period.<sup>27</sup>

The Thekka Thiti system of tax collection was introduced in Pallo-kirat during the revenue settlements of 1820 and 1827.<sup>28</sup> A similar system, also known as Thekka Thiti, has been prevalent in the far western hill districts of Baitadi, Dandeldhura, Doti, Achham, Bajhang, Dailekh, and Jumla on Raikar land from early times.<sup>29</sup> Nevertheless, there are important differences between the system as introduced in Pallo-kirat and the traditional Thekka Thiti system of western Nepal. In the latter area, tax remissions are made in the course of the next revenue settlement on lands which have been rendered uncultivable, as well as on depopulated homesteads. In Pallo-kirat, on the other hand, tax liability on depopulated Kipat landholdings is automatically assumed by the Talukdar. Thus:

In case [ any Kipat owner] dies, absconds or migrates, or is unable to pay his taxes, . . . tax liability [on the vacant homestead] shall devolve on the Talukdar. . . . No remission shall be granted on any account.<sup>30</sup>

The only relief the Limbu Talukdar obtained in such cases related to the Jhara tax of Rs 1.00 per homestead.<sup>31</sup> Accordingly, the total revenue on Kipat lands within any Talukdari holding is subject to a constantly progressive trend as a result of population growth. It is only on Raikar lands within a Limbu Talukdar's holding that remissions, if necessary, are permitted during the next revenue settlement. Moreover, while in western Nepal, Talukdars under the Thekka Thiti system receive a commission of Rs 2.50 on every Rs 102.50 of tax assessment irrespective of the actual collection;<sup>32</sup> Limbu Talukdars are not entitled to any such commission.

Originally, the revenue settlement in Pallo-kirat was revised annually, so that taxes on new Kipat holdings were assessed without undue delay. Because of complaints by the Limbus, however, orders were promulgated in January 1834 prescribing that tax assessment records should be adjusted on a decennial basis.<sup>33</sup> These adjustments were in fact made on the basis of particulars submitted by Limbu Talukdars and the government did not directly undertake a recount of taxable holdings.<sup>34</sup> Decennial adjustments differed from revenue settlements, however, and therefore these

arrangements conflicted with existing regulations prescribing tax adjustments during revenue settlements. Regulations were therefore promulgated in 1947 restoring the original provision that new Kipat holdings should be registered for purposes of tax assessment only during such settlements.<sup>35</sup> Limbus benefited from this arrangement because revenue settlements have been conducted in Pallo-kirat at long intervals with the result that new Kipat holdings have remained untaxed for extended periods.

Since under the Thekka Thiti system, land tax adjustments on both Raikar and Kipat lands in Pallo-kirat are made only in course of revenue settlements, the nonregistration of new homesteads and reclaimed lands during the interval between two revenue settlements is not an offense. Nevertheless, according to legislation promulgated by Prime Minister Jang Bahadur in 1853, in case any Kipat owner failed to register such homesteads and lands, or represented cultivated and taxable lands as damaged or waste, his Khet lands were confiscated and granted as reward to the person supplying the information to the government, although he was not displaced from his homestead. If Limbu Talukdars were held guilty of such offenses, they were also punished with dismissal.<sup>36</sup> Confiscation of reclaimed lands in favor of informants who were mostly non-Limbus, was a frequent occurrence, and considerable areas of Kipat land were thus converted into Raikar. When the Limbus pointed out the discrepancy between the 1853 ordinance and the Thekka Thiti system, the government decreed in 1868 that only the nonregistration of homesteads and lands set up or reclaimed prior to the 1854 revenue settlement would be regarded as an offense. The 1868 order also prescribed that Limbu Talukdars should only be fined, and not dismissed, if they were held guilty of such nonregistration.<sup>37</sup>

The contractual amount payable by a Limbu Talukdar under the Thekka Thiti system was determined on the basis of taxes on Kipat homesteads and Raikar holdings, as well as such miscellaneous payments as occupational taxes on dyers, cobblers, blacksmiths, and tailors and the proceeds of fines imposed by him in the exercise of his judicial authority. According to a royal order promulgated in 1782, a Limbu Talukdar was entitled to appropriate the proceeds of all taxes in the area under his jurisdiction other than the Chumawan, Goddhuwa, and Gadimubarak levies. Fines imposed by local courts, including those relating to murder and cow slaughter, and the proceeds of the Jhara and a few other taxes were also reserved by the State.<sup>38</sup> The introduction of the Thekka Thiti system in this area was a logical outcome of the emergence of a tax system. Under the Kipat system of communal land tenure, a regular land tax system based on a cadastre of land ownership and direct relations between the taxpayer and the State would have dealt a virtual deathblow to the communal authority. The government sought to avoid this by vesting the Talukdar with contractual obligations for revenue collection in his capacity as

leader of the community. As elsewhere, the imposition of the Thekka Thiti system in Pallo-kirat may also have been prompted by the administrative problems involved in the collection of taxes in a remote and turbulent area. By making collections an individual responsibility on the part of the Limbu Talukdar while at the same time vesting him with power and privilege in the community, the government strengthened its overall administrative authority in the area.

But though the Thekka Thiti system may have contributed to administrative convenience and stability of revenues in the past, the government has lost considerable revenues on new homesteads and reclaimed Raikar lands since the date of the last revenue settlement. Accordingly, in June 1964, rules were promulgated which prescribed the immediate remission of taxes on land damaged by floods, landslides, washouts and influx of sand and the assessment of taxes on reclaimed lands in all areas where the Thekka Thiti system is prevalent.<sup>39</sup> The Limbus strongly resisted this encroachment upon their "traditional" privilege, however, with the result that the government has been compelled to withdraw the measure with respect to the Kipat system in Pallo-kirat.<sup>40</sup>

It would be misleading, nevertheless, to regard the abolition of the Thekka Thiti system as an encroachment upon "traditional" Kipat privileges, for the Kipat system existed even prior to the introduction of the Thekka Thiti system in Pallo-kirat during the revenue settlements of 1820-27. There is in fact no organic interrelation between the two systems, and the Kipat system existed in Majhkirat until recently even without any arrangements for tax collection under the Thekka Thiti system.

#### TAX COLLECTION PROCEDURE

In Pallo-kirat, the collection of taxes on Pakho land starts after Baisakh (April 13), and on Khet land after Marga (November 17). All collections must be completed by Chaitra 30 (April 12) by the Talukdar. Originally, Limbu Talukdars were allowed to hand over the collections to the local revenue office in four installments, between Jestha (May 14) and Chaitra (April 12).<sup>41</sup> However, at present, payment is completed in a single installment.<sup>42</sup> If Kipat owners do not complete payment within this date, the Talukdar is required to grant a seven day extension. If the land is in the possession of the owner, he can be evicted after the expiration of this time limit and the land given to any coparcener who pays up the arrears with an interest of five percent thereon. If no such coparcener is forthcoming, the land is offered on mortgage to anyone who is prepared to assume liability for the arrears. If no one is prepared to take the land on these conditions, any Limbu who pays up the arrears may take up the land. If none of these alternatives can be fulfilled, the assets of the defaulting

Kipat holder are auctioned for realization of the arrears. If the proceeds prove inadequate, action may be taken to convert the holding into Raikar. The regulations are stricter for a non-Limbu mortgagee, as his assets may be auctioned if he does not complete payment within the extended time limit.

The process is repeated if the Talukdar on his part is unable to complete payment by the end of Baisakh (May 13). A consolidated time limit of 22 days is then provided. Coparceners of the defaulting Talukdar may offer to pay up the arrears and take up the holding within the first seven days. At the same time, the Talukdar is allowed to complete payment within the first fifteen days. If neither of these alternatives materializes, non-Limbus may make a similar offer but they are allowed only to take up the holding under mortgage. If this is not possible, other Limbus may take up the holding as Kipat on payment of the arrears. If even then the arrears are not realized, the assets of the defaulting Talukdar are auctioned. If the proceeds prove inadequate to cover the arrears, action may be taken to convert the holding into Raikar provided that the revenues accruing to the government therefrom are not affected.<sup>43</sup>

The process of tax collection under the Kipat system in Pallo-kirat is thus essentially the same as under the Raikar system, with the sole difference that necessary safeguards have been imposed to prevent the alienation of Kipat land to non-Limbu communities. At the same time, it is clear that the government retains the ultimate right to convert any Kipat holding into Raikar in the event of tax delinquency, if the community itself fails to undertake the liabilities of the delinquent.

## RECENT DEVELOPMENTS

For almost a century and a half (1820-1961) the system of Kipat taxation in Pallo-kirat remained unchanged. The efforts of the Rana governments appear to have been aimed at achieving gradual encroachment upon the Kipat system itself, rather than on enhancing the rates of taxation. Presumably, they followed the line of least resistance in the ever turbulent Pallo-kirat area. Even after the fall of the Rana regime, it was a decade before concrete action was taken to revise the rates of Kipat taxation in Pallo-kirat, and it was only in 1961 that the existing level of taxation was increased by ten percent.<sup>44</sup> This was followed by a forty percent increase in 1962,<sup>45</sup> and a hundred percent increase in 1963, over the pre-1961 rates.<sup>46</sup> It should be noted, however, that all these increases related to land taxation irrespective of the form of tenure, and were not specifically aimed at the Kipat system.

Another important reform measure undertaken in 1963 was



the abolition of all levies on the land other than the land tax.<sup>47</sup> For the Kipat system in Pallo-kirat, this has meant the abolition of the Jhara and Niti taxes, amounting to Rs 1.50, but at the same time the Thek tax has been increased from Rs 5.00 to Rs 10.00. The net increase in respect to each year between 1960-61 and 1963-64 is as follows:

Table V

Kipat Taxation in Pallo-kirat, 1960-64

<u>Year</u>	<u>Total Tax Payments</u>
1960-61	Rs 6.50
1961-62	Rs 7.15
1962-63	Rs 9.10
1963-64	Rs 10.00

INCIDENCE OF KIPAT TAXATION

Kipat holdings in Pallo-kirat are thus liable to pay the standard rate of tax regardless of any depletion in the total area as a result of subdivision or otherwise. This does not necessarily mean that the incidence of taxation is heavier on Kipat than on Raikar land, for the Kipat holding may be large enough to warrant higher taxation under Raikar tenure. At the same time, it is clear that progressive fragmentation of Kipat holdings may result, and has probably resulted in many cases, in a situation in which tax liability on Kipat holdings would decrease in the event of conversion into Raikar. The incidence of taxation on Kipat holdings therefore varies in inverse ratio to the size. In other words, it is heavier on poor Limbus, but lighter on those who possess extensive landholdings. Whether the traditional features of the Kipat system can be reconciled with a more equitable and progressive system of land taxation is therefore a question that assumes prime importance in any program aimed at reforms in the revenue system.

## X. LOCAL ADMINISTRATION UNDER THE KIPAT SYSTEM

The system of local administration under the Kipat system in Pallo-kirat still reflects the predominant position of the Limbu community, despite the heavy influx of members of other ethnic groups. It was in recognition of this position that Prithvi Narayan Shah permitted the Limbus to "remain under your chieftains and enjoy your lands as well as your traditional rights and privileges"<sup>1</sup> and thus laid the foundation of a system of local autonomy for the Limbus in Pallo-kirat even after the incorporation of the territory in the Gorkha empire. Although similar local institutions in other parts of the country have tended to disintegrate as a result of increasing administrative centralization, the Limbus in Pallo-kirat were, until recently, able to retain much of their traditional autonomy on the local level.

### LOCAL FUNCTIONARIES

In non-modern societies, the basic functions of local administration are the collection of taxes, the dispensation of justice, and the maintenance of law and order. In Pallo-kirat these functions are performed by a local council called the Amal.\* The Talukdar or head of the Amal, who can only be a Limbu, is called Subba,\*\* Rai, or Tiruwa Subba, with certain variations in status.

In Pallo-kirat, Subbas, Rais, and Tiruwa Subbas are created either by inheritance or by subdivision. According to law, when a Subba dies or vacates his post, he is succeeded by his coparcener. In the absence of a coparcener, or in the event of his refusal, some other capable person is appointed to that post. In addition, since 1827, if the brothers of a Subba, Rai or Tiruwa Subba so desire, they may have separate holdings of their own from the parent holding.<sup>2</sup> But such subdivision requires the formal consent of the owner of the parent holding.<sup>3</sup>

Obviously the right granted in 1827 to the relatives of

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\*The Amal system prevailed at one time in the entire hill region of Nepal until superseded by district level authorities sometime during the Rana regime.

\*\*There are several local or communal variations of this term, including Pagari, Gowa, Mijhar, Gorung and Rai. The term "Subba" is used in the text to denote all such variations in order to avoid confusion. The term "Talukdar" is used to denote all these functionaries in a generic sense, as under Raikar tenure.

Limbu Talukdars to become Talukdars themselves after subdivision was motivated primarily by political objectives. So long as leadership of the community remained in the hands of a select group of Talukdars, it was unified and effective. But the inevitable proliferation in their number as a result of the subdivision of Talukdari holdings dispersed communal leadership too widely to make it effective. Internal power rivalries were exploited to undermine communal authority. Moreover, as a result of this measure, the government succeeded in creating a class of vested interests in the Limbu community who owed their power and existence to statutory authority rather than to the community, which in fact, ceased to have any voice in the selection of its leaders.\* Acting as an intermediary between the community and the government, the Talukdars were naturally jealous of their newly acquired status and privileges and competed among themselves in demonstrations of loyalty to the government.

The owner of a subdivided holding may choose to be either a Subba, a Rai, or a Tiruwa Subba. He is entitled to the rank of Subba if he pays an initial fee of Rs 52.00 and surrenders sixty muris of land to the government as Raikar, subject to a tax of Rs 0.50 per muri.\*\* If he pays an initial fee of Rs 26.00 and

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\*Subbas and Rais could be appointed in the interim between revenue settlements; Tiruwa Subbas, on the other hand, could be appointed only in the course of revenue settlements. (Gajendra Bahadur Pradhananga, Limbuwan Ko Kipat Samasya [The Kipat Problem of the Limbuwan Area], p. 3.)

\*\*Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code) (1963 ed.), Section 7, p. 120. The rate of Rs 0.50 per muri of land surrendered as Raikar to the government was in excess of those prevailing on other Raikar land in Pallo-kirat at that time. Thus in Terhathum the majority of assessments on Raikar land was about Rs 0.25 per muri and seldom exceeded Rs 0.31. (Government of Nepal, Revenue Department Records, Terhathum Assessment Register, 1893.) In Ilam, in course of the revenue settlement of 1937, Rs 0.50 per muri was the rate assessed on Raikar lands of Abal grade. (Government of Nepal, Revenue Department Records, Ilam Assessment Register, 1893.) However, in Chhathum District, during the revenue settlement which was completed in 1941, Kipat lands thus surrendered were graded and taxes thereon were reduced to Rs 0.17, Rs 0.15, Rs 0.14 and Rs 0.11 in accordance with the grade of the land. But this measure did not apply to lands surrendered after that date. (Government of Nepal, Law Ministry Records, Order Regarding Land Tax Assessments in Chhathum, 1941.) Recently, as part of a general policy regarding tax assessments on Raikar lands, the rates have been set at Rs 0.65, Rs 0.55, Rs 0.45, and Rs 0.35 per muri for

surrenders thirty muris of land on similar terms, he becomes a Rai.<sup>4</sup> But if he is unwilling to surrender any land as Raikar, he can become a Tiruwa Subba on payment of a nonrecurring fee of Rs 52.00.<sup>5</sup> From the revenue viewpoint, the government benefited considerably from this measure inasmuch as the surrender of Kipat land as Raikar in order to qualify Limbus for appointment as Subba, Rai, or Tiruwa Subba led to a progressive depletion of the area under Kipat tenure. Moreover, even though new holdings could be registered for purposes of taxation only in the course of revenue settlements, this rule did not apply to the owner of a subdivided Talukdari holding who desired to become a Talukdar himself during the interval between two settlements.

These arrangements greatly alarmed the existing Subbas. In January 1835, they complained:

Our kinsmen and relatives separate from us and became new Subbas and Rais. Several disputes thus arise in the land. If this state of affairs continues, we shall have to leave for Tibet or India.<sup>6</sup>

However, they did not demand the total abolition of the system under which new Subbas and Rais were created, but only pleaded that no new appointments should be made for ten years. The government saw no objection in consenting to this demand which did not affect its basic policy.<sup>7</sup> But after the expiry of this ten year period the government once again appointed Subbas and Rais.

Until 1963, Subbas and Rais received letters of appointment under the royal seal,<sup>8</sup> obviously with the objective of conferring on them a status comparable to that of feudatory chieftains.\* This arrangement became anomalous after 1951, but it was only in November 1963 that the appropriate mal offices were empowered to issue such letters of appointment.<sup>9</sup>

Although arrangements were made for the appointment of new Subbas through subdivision, the demarcation of jurisdiction

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different grades (Ministry of Law and Justice, Arthik Ain, 2020 [Finance Act, 1963], in Nepal Gazette, Vol. XIII, No. 10 [Extraordinary], Shrawan 32, 2020 [August 16, 1963], Section 6, pp. 2-3), and Rs 0.35 per muri in the case of ungraded lands. (Ministry of Law and Justice, Arthik Ain, 2021 [Finance Act, 1964], in Nepal Gazette, Vol. XIV, No. 15 [Extraordinary], Aswin 17, 2021 [October 2, 1964], Section 6, p. 3.)

\*The chieftains of the feudatory principalities in western Nepal which were abolished in 1961 received letters of appointment or of confirmation under the royal seal.

between the existing Subbas and the new ones appears to have presented a problem. In 1834 the Government of Nepal decreed that all revenues and tax collection functions should be shared equally between them. This order was confirmed in 1847 when new Subbas complained that the old Subbas were evading these obligations.<sup>10</sup> The legislation now in force prescribes that in the event of such subdivision, landowners in the area shall receive an equal allocation.<sup>11</sup>

Despite the similarity in title, there are substantial differences between Talukdars on Raikar land and the Limbu Talukdars. Under Raikar tenure, a Talukdari holding is indivisible, but the Talukdari holding of a Limbu may be split up into as many fragments as there are coparceners in each generation. Thus the size of Talukdari holdings under Kipat tenure has declined progressively with consequent loss of economic and political power and status on the part of the Talukdar. Moreover, Talukdars on Raikar land are required to appoint agents to act on their behalf whenever they leave the village, and failure to do so makes them liable to dismissal.<sup>12</sup> In Pallo-kirat, on the other hand, if the Limbu Talukdar leaves the village without making alternative written arrangements to discharge his functions, existing regulations prescribe that such functions should be discharged by his nearest coparcener who is entitled to refuse to relinquish the post when asked to do so by the Talukdar on his return.<sup>13</sup>

#### THE AMAL

A Subba nominates five members--called Rai, Korabari, Karta, Pagari, and Budhyauli--to the Amal in his area;\* a Tiruwa Subba appoints four--Karta, Karobari, Budhyauli, and Rai<sup>14</sup>--and a Rai appoints only two--Karta and Karobari.<sup>15</sup> The members of Amals headed by Subbas and Rais enjoy a tax exemption of Rs 3.00 per holding, so that the total tax payable by them on their personal holdings is only Rs 3.50 each.\*\* The total loss sustained by the

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\*Government of Nepal, Law Ministry Records, Chhathum Revenue Regulation, Section 76, 1934. The terms "Rai" and "Pagari" are thus used to denote both the head of the Amal as defined earlier in this chapter and the subordinate members of the Amal as indicated above.

\*\*Government of Nepal, Law Ministry Records, Chhathum Revenue Regulations, Section 75, 1934. The system of tax exemptions for Subbas and Rais appears to have emerged after the level of taxation on Kipat lands in Pallo-kirat was raised to Rs 6.50 per holding. Originally, these Talukdars had to pay higher taxes than

government as a result of these exemptions was compensated for by the revenue from the lands which Subbas and Rais had to surrender as Raikar to qualify for appointment. Although Tiruwa Subbas were also entitled to a similar exemption until 1883, regulations enforced in that year not only abolished this exemption, but imposed an additional tax (Salami) of Rs 1.00, so that the total tax payable by them amounted to Rs 7.50.<sup>16</sup>

The Thari, another functionary responsible for the collection of taxes from non-Limbu settlers under the Limbu Talukdar's authority, is appointed by the Talukdar from among non-Limbus, thus providing the link between the Limbu Talukdar and the non-Limbu taxpayers under his jurisdiction. In consideration of his status, the Thari is liable to pay a tax of Rs 1.00 which is remitted to Rs 0.06 in case he is a Brahman. Tharis of this category are therefore called Tiruwa Tharis. However, if the jurisdiction of the Thari extends to more than twelve non-Limbu taxable holdings, this payment is remitted in full. Tharis who enjoy full remission in this way are called Minaha Tharis.<sup>17</sup> According to regulations promulgated in 1941, a Thari holding cannot be subdivided, but can be inherited, and coparceners are entitled to share in the income accruing from this office.<sup>18</sup> In case the Talukdari holding comprising the Thari is subdivided, the Thari is required to transmit the proceeds of tax collection to each by rotation.<sup>19</sup>

#### JUDICIAL AUTHORITY

According to the traditional system of the Limbus in Pallo-kirat, Subbas, Rais, and Tiruwa Subbas enjoy judicial authority in the area under their jurisdiction. In 1880, these rights were confirmed by the government, subject to the exclusive State authority to adjudicate in cases involving the Panchakhat, that is, offenses punishable with death, shaving of the head, branding with degradation of caste, loss of caste, or life imprisonment. In consideration of the confirmation of this authority, the Limbus were required to surrender land as Raikar and, in the absence of land, to pay a royalty to the government.<sup>20</sup> Regulations enforced in 1883 attempted to abolish the judicial authority of Tiruwa Subbas.<sup>21</sup> However, as a result of persistent demands for restoration, as well as the difficulties of enforcing the abolition, such authority was restored to the Tiruwa Subbas four

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ordinary Kipat owners. For example, towards the latter part of the eighteenth century, ordinary Kipat owners paid only Rs 0.31 per holding, while Talukdars were liable to pay as much as Rs 5.00. Cf. Royal Taxation Commission Records, Royal Order to Kalu Rai, Magh Badi 6, 1839 (January, 1783).

years later,<sup>22</sup> and reconfirmed in 1947.<sup>23</sup>

Legislative sanction for this traditional authority as confirmed by the State was provided by the Muluki Ain (Legal Code), under which Limbu Subbas and Rais were empowered to adjudicate only in cases which involved amounts not exceeding Rs 100.00 and were punishable with fines not exceeding Rs 25.00.\* They had no authority to adjudicate in offenses which were cognizable by the State, relating to unauthorized destruction of forests and wild life, caste and rape offenses, offenses involving imprisonment or cases concerning their relatives or filed by themselves against local officials.<sup>24</sup> According to existing law, courts established by the government at the regional level exercise jurisdiction over cases of all categories in their area, unless otherwise provided for in law.<sup>25</sup>

The Amal exercises judicial authority only in the area under its jurisdiction. At times, however, Amals indulged in the extrajudicial exercise of judicial authority. In such cases the fines were divided equally between the Amal (under whose jurisdiction the case lay) and the adjudicating Amal.<sup>26</sup> The main reason for such delegation of the judicial authority was the illiteracy of the Amali. Several non-Limbu residents of Pallo-kirat therefore demanded that in such cases, the Amalis' judicial authority should be taken over by the regional court. The Limbus, however, pointed out that in many cases they had been imposing lower fines than those prescribed by law, and that the regional court would impose fines at full rates. In addition, they contended that it would be unfair to deprive them of their judicial authority as the income from fines had also been considered in fixing the amount of contractual payment due from them. In 1950, therefore, the government directed that judicial authority should be exercised only in the area under the direct jurisdiction of the Amal and that, in case any Amali was illiterate, he should appoint a capable person and remain personally present during the dispensation of justice.<sup>27</sup>

Non-Limbus living in the area under the jurisdiction of Limbu Amals generally prefer to have their disputes settled by courts established by the government, and have from time to time opposed the Amal's judicial authority on some ground or other.

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\*They could, however, effect compromise in cases involving amounts exceeding Rs 100.00 or punishable with fines exceeding Rs 25.00 except State cases and those involving theft, arson, caste, rape, assault resulting in physical disability, and corruption by government servants. (Government of Nepal, "Adalati Bandobast Ko" [On Judicial Procedure], Muliki Ain [Legal Code] [1955 ed.], Part I, Section 229, pp. 120-1.)

The government appears to have strengthened their stand by providing that complaints against the judgments of the Amal should be entertained by courts of original jurisdiction. The Limbus, on their part, have demanded that the Amal itself be treated as an original court, and that appeals against its decision should be heard only by the appellate courts of the government.<sup>28</sup> According to one Limbu author:

The Limbus have their own traditional system of justice and administration . . . which is cheap and speedy. . . . They regard the judiciary established by the State as an encroachment upon their rights. . . . However, nowadays some Limbus are taking recourse to the courts. . . .<sup>29</sup>

#### PANCHAYAT VIS-A-VIS AMAL

In 1926 the government decided to establish Panchayats at the village level with the power to exercise judicial authority in certain local matters. Although existing Amals were empowered to adjudicate in cases which the Panchayats were not able to settle,<sup>30</sup> the Panchayat system constituted an encroachment on the traditional judicial authority of the Amal. Orders were subsequently promulgated that in Pallo-kirat, these institutions should not be established in areas where the Limbus were opposed to them as the government recognized that the establishment of village Panchayats in Pallo-kirat would not be consistent with the traditional judicial authority of the Limbus.<sup>31</sup>

But Limbu sentiment in this regard was ignored when new Panchayat legislation was enforced early in 1957. The 1957 Village Panchayat Act, which was applicable all over the country with immediate effect, prescribed the formation of village Panchayats in areas comprising a population of one thousand each in the hill districts on a compulsory basis.<sup>32</sup> Efforts made by the government to open village Panchayats under this Act appear to have been strongly resisted by the Limbus and "there was every indication of serious events occurring."<sup>33</sup> However, it should be noted that the 1957 Village Panchayat Act did not grant judicial powers to village Panchayats similar to those granted during the Rana regime. The Panchayats had judicial jurisdiction only in respect to specified cases at the regional court level at its discretion and there was therefore little likelihood of any conflict between the traditional Amal system and the village Panchayats established under the 1957 Act.<sup>34</sup>

The issue of the Amal system vis-a-vis the Panchayat system again came to the forefront in 1961 when the government formulated a comprehensive program aimed at remodelling the entire political and administrative structure on the basis of the Panchayat



system. Village Panchayat elections commenced on February 18, 1962 throughout Nepal, including areas where Amals were in existence.<sup>35</sup> If Nepali press reports in Kathmandu are to be given any credence, the program encountered initial opposition in Pallo-kirat.<sup>36</sup> However, several prominent Limbus expressed the view that "the Limbu people sincerely believe that the village Panchayats will never interfere with their traditional privileges,"<sup>37</sup> and ultimately the village Panchayat elections in Pallo-kirat were completed on schedule.<sup>38</sup>

The main factor that contributed to an apparent reconciliation of the two systems appears to be the fact that village Panchayats in the post-1960 period are intended primarily to provide leadership and initiative in the sphere of economic development. Even though the 1962 Village Panchayat Act grants judicial authority to these bodies, this provision is subject to the discretion of the government and enforceable only in specified areas.<sup>39</sup> The formation of village Panchayats in itself, therefore, does not necessarily interfere with the traditional privileges of the Limbus, unless the government seeks to do so deliberately by equipping them with judicial powers in Pallo-kirat. That the government is unwilling to precipitate such a conflict is indicated in its policy towards village Panchayats in this area. According to a royal order issued in 1961, four months after the dismissal of the Nepali Congress Government, in Pallo-kirat "Panchayats will render active cooperation in development activities," thus relegating to them a sphere of activity quite separate from the traditional judicial authority of the Amal of the Limbus.<sup>40</sup>

## POLICE FUNCTIONS

Like their counterparts under the Raikar system, Subbas and Rais in Pallo-kirat assist in the maintenance of law and order in the area under their jurisdiction. They are, for instance, required to arrest "persons who make unauthorized intrusion from across the borders" and surrender them to the district authorities. They are also required to send immediate information on crimes to the concerned authorities.<sup>41</sup>

In recent years, the country-wide disturbances following the dismissal of the Nepali Congress Government on December 15, 1960, have given added importance to these responsibilities of Talukdars in Pallo-kirat, as elsewhere in the country. According to an order promulgated under the Public Security Act in early 1961, Talukdars all over the country are required to arrest persons indulging in antigovernmental or lawless activities and surrender them to the concerned authorities, or at least provide the authorities with pertinent necessary information. Failing this, they may be removed from their positions and punished according to law.<sup>42</sup>

## OTHER RIGHTS OF KIPAT TALUKDARS

In addition, the Kipat Talukdar enjoys several other rights on a customary basis. For example, he is entitled to utilize the unpaid services of five laborers one day per annum from every family living in the area under his jurisdiction. They also exact Chardam Theki fees from new non-Limbu settlers and on transactions of Raikar land.<sup>43</sup> Although such practices were declared illegal after 1951, the reform was never enforced effectively. Recently, however, village Panchayats are said to have launched a campaign against such exactions, despite the protests of several Kipat owners that this was inconsistent with their rights under the Thekka Thiti system.<sup>44</sup> A special privilege traditionally granted to Limbu Talukdars is that of maintaining drums and colors. Since this privilege presupposes the existence of an "army" under the Subba or Rai, it is obvious that this is nothing but a relic of the period when Pallo-kirat was divided into petty chieftainships. To obtain royal orders for these two privileges, Limbu Talukdars have to pay a nonrecurring royalty of Rs 12.00 each.<sup>45</sup>

## THE SIGNIFICANCE OF LOCAL AUTONOMY

The system of village administration under the Kipat system in Pallo-kirat thus represents an adjustment between the traditional local autonomy of the Limbus and the extension of the central administrative authority. The emergence of a central taxation system and the continuous progress of national integration and democratization of the Nepali society have made deep inroads into the traditional form of autonomy and there is every indication that these trends will become progressively more intensive in the future. Local autonomy in the form so far extant in Pallo-kirat, which is characterized by the predominance of the Limbu community, is bound to undergo basic alterations as a result of the infusion of national politics in local affairs, and, in particular, of the gradual strengthening of local democratic institutions such as village Panchayats.

## XI. KIPAT AND THE STATE

From the previous discussion it is obvious that there is a basic conflict between communal tenure systems such as Kipat and the statutory authority of the State. Although both the Shah and Rana rulers of Nepal generally followed the line of least resistance in their land tenure and taxation policies, and retained traditional systems intact for the most part, they were not averse to attempting occasional encroachments if these expanded revenue sources could be achieved without creating undue opposition on the part of the people. With respect to Kipat lands, however, revenue was a consideration of secondary importance. The government aimed at the gradual liquidation of the Kipat system not because it would thereby augment its revenue, or even because a new system might help create a class of landed interests which would support its political authority, but because Kipat involved the existence of communal rights inconsistent with the general principle of State ownership of the land. In addition, the political and administrative advantages that would flow from the abolition of a class of special interests in the land which was part and parcel of a system of local autonomy and an obstruction to the centralization of administrative authority must also have weighed heavily in the formulation of Kipat policy, particularly for the Pallo-kirat area.

### KIPAT POLICY IN PALLO-KIRAT

In Pallo-kirat, the government has adopted various methods short of outright abolition to bring Kipat lands within the ambit of the Raikar taxation system. The obligation imposed on Limbus to surrender Kipat lands to qualify for appointment as Talukdars and to obtain official confirmation of the traditional Niti system for the expiation of caste offenses and their traditional judicial authority appears to have been directed towards this objective. Limbus were also required to surrender Kipat lands as Raikar to compensate the government for the expenditure incurred in conducting revenue settlements, as well as in maintaining troops and operating postal services in Pallo-kirat. But lands converted into Raikar in this way were not restored as Kipat when such land assignments were abolished,<sup>1</sup> since the obvious motive behind these policies was the reduction of the area under Kipat tenure.

In addition, occasional encroachments were made on the Kipat system but in such a way that the issues were too minor to create widespread and unified opposition or the resultant losses to Limbu Kipat owners were compensated by privileges of a minor character. At times existing privileges were withdrawn, to be restored later when the Limbus surrendered land or other privileges in return. For example, additional taxes have been imposed

on pasture lands within Kipat holdings in Ilam district at approximately Rs 3.00 to Rs 5.00 each.<sup>2</sup> The Limbus have registered protests against such double taxation<sup>3</sup> but so far to no avail. In 1833, at Phakphok division in this district, taxes on non-Limbu holdings under the jurisdiction of Limbu Talukdars were directly assigned by the government as Jagir to the army, so that the Limbus were deprived of these revenues. Since this constituted a flagrant violation of the Thekka Thiti system, the Limbus petitioned for the rescission of this order and offered to reclaim 536 muris of Kipat land and surrender it as Raikar, subject to a tax payment of 114 muris of paddy. The government acceded to this request and restored the traditional privileges.<sup>4</sup> The Limbus thus lost 536 muris of Kipat land without any compensatory gain.

Registration of title and measurement of Kipat landholdings provided the government with further opportunities to encroach upon traditional Kipat privileges. Orders issued in 1868 prescribed that all wastelands reclaimed by Limbus should be confirmed as Kipat. However, during a revenue settlement that was conducted in Ilam District in 1890, all lands in excess of the figure registered during the previous settlement was converted into Raikar, and regulations were promulgated prescribing a similar course of action in the future in respect to increments in the area of Kipat holdings beyond ten percent of the original figure.<sup>5</sup>

An encroachment of a more far-reaching character was accomplished in 1947. The Limbus had demanded that they should be permitted to occupy under Kipat tenure lands situated under the jurisdiction of Limbu Talukdars which had been reclaimed by non-Limbu settlers under Raikar tenure, in the event of such holdings becoming depopulated.<sup>6</sup> The demand was not unreasonable, since these non-Limbu Raikar holdings had been originally carved out of Kipat holdings. According to existing regulations, such lands would be struck off the tax assessment records and thereby restored as Kipat in course of the next revenue settlement.<sup>7</sup> Nevertheless, the government argued:

If Kipat owners are permitted to occupy such depopulated non-Limbu Raikar holdings, the government will be deprived of the revenue from new Kipat holdings which would otherwise have been created. . . . Kipat owners shall not be permitted to occupy such holdings, causing loss to the government.<sup>8</sup>

Since under the Kipat system, the government imposes taxes at regular rates on subdivided Kipat holdings at the next revenue settlement irrespective of the total area therein, occupation of depopulated Raikar holdings by Limbus would mean that a subdivided Limbu family would not create a new taxable Kipat holding. Obviously therefore, such occupation was not prohibited in case

the subdivided Limbu family also set up a separate taxable Kipat holding. In any case, this was the first instance in which restrictions were imposed on the alienation of Raikar land to Limbu Kipat owners in Pallo-kirat.

Kipat land tenure policy prior to 1951 was therefore largely guided by the objective of gradually abolishing the system, subject to considerations of political expediency. As an official report prepared in 1883 stated:

Pallo-kirat is a border area which has been administered since early times through a conciliatory policy. . . . If, the customs and traditions of the Limbus are violated, they will leave the country and the government will lose thereby.<sup>9</sup>

The "conciliatory" policy in fact consisted of a series of minor encroachments upon the Kipat system in Pallo-kirat, rather than outright abolition. Indeed, the Kipat system in Pallo-kirat on the eve of the downfall of the Rana regime bore little resemblance to the traditional customs and privileges of the Limbu community as originally guaranteed by Prithvi Narayan Shah. As a result of the policies initiated during the reign of Ran Bahadur Shah, and carried forward adroitly by the Rana rulers, a taxation system as well as practices designed to secure the progressive reduction of the area under Kipat tenure had been built into the edifice of the traditional Kipat system in Pallo-kirat.

#### DEVELOPMENTS AFTER 1951

Accordingly, after the 1951 revolution, the Limbus demanded the abolition of all such measures introduced by "the autocratic family regime" of the Ranas that conflicted with the original royal orders. They requested the issuance of a fresh royal order incorporating the original provisions. The government was unwilling to accede to this, however, primarily because it felt that retention of the traditional customs and privileges of the Limbus in their original form might effect the position of non-Limbu residents of Pallo-kirat. A royal order issued on Marga 29, 2008 (December 14, 1951) therefore requested the Limbus to comply with the provisions of all existing orders and regulations for the time being, and gave assurances that fresh orders would eventually be promulgated as decided upon by a meeting composed of both Limbu and non-Limbu representatives, "since people belonging to other communities have settled in Pallo-kirat . . . and [it is desirable that] no community should be affected adversely."<sup>10</sup> Obviously the government felt that the egalitarian ideals introduced by the 1951 revolution had little in common with the system of communal privileges embodied in the Kipat system.

The attitude of political parties toward the Kipat system during the post-1951 period was for the most part one of apathy, presumably because Kipat was considered to be a local problem confined to eastern Nepal. It is noteworthy that in a memorandum of demands submitted to the Land Reform Commission in 1953, the All Nepal Peasants (Purification) Association, whose activities were largely confined to Kathmandu Valley, failed to take any specific note of the Kipat problem.<sup>11</sup> Three years later, a similar body, the Nepal Peasants Party, limited itself to the demand that taxes should be imposed at uniform rates on all categories of land tenure, including Kipat.<sup>12</sup> To this party, therefore, the fiscal aspects of the Kipat system were of greater importance than its social and general economic aspects.

In addition, political leaders appear to have hesitated to take a specific stand on the Kipat issue since this might have aroused communal sentiments and thus antagonized the Limbu voters. No reference to this problem is found in the election manifestos published in 1958 by such political parties as the Nepal Praja Parishad and the United Democratic Party which were represented in the government at different times during the period through 1951-59, or in that of the Nepal Communist Party. It was only the Nepali Congress which demanded, in absolute terms, the abolition of the Kipat system.\* Shortly after it won an absolute majority in the 1959 general elections and formed Nepal's first elected government, the party passed another resolution to this effect during its annual conference.<sup>13</sup> However, this policy was never implemented, as the Nepali Congress Government was dismissed from office in December 1960. On the other hand, the Gorkha Parishad, a conservative political party largely representative of Rana interests, obviously with an eye to political considerations, took the position that:

The Kipat system is of historical importance. The Gorkha Parishad opposes the hollow slogan of the Nepali Congress that this system should be abolished. . . . In case any change is necessary in the Kipat system, this should be done only in consultation with the Amal.<sup>14</sup>

This may be interpreted as an echo of the traditional policy of "conciliation" followed so adroitly during the Rana regime.

In subsequent years the Limbus forwarded more specific demands directed against "the unjust violation of our customs by

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\*In spite of the Nepali Congress stand on Kipat, the party's candidates--only four of whom were Limbus--won all eight parliamentary seats from Pallo-kirat.

orders issued during the Rana regime."<sup>15</sup> Their chief demands were the following:

1. New homesteads or lands should not be registered during the interval between two revenue settlements even when Talukdars voluntarily offer to do so.
2. Limbus should be permitted to reoccupy, as Kipat, Raikar lands within their Kipat holdings which have been vacated by non-Limbu settlers.
3. The judicial powers of the Limbu Talukdar should be equivalent to those of an original court.
4. Talukdars should be permitted to resume their holdings after their return from abroad, even in the absence of any written agreement with the incumbent.
5. Talukdars should not be required to register mutations in respect to their holdings at the revenue office.
6. Existing legislation relating to the compulsory registration of land transactions should not be enforced in Pallo-kirat.
7. The Jhara tax should be remitted.
8. Peasants with uneconomic holdings should be provided with cultivable land in the Tarai.<sup>16</sup>

It is apparent that in the opinion of the Limbu leaders the entrenchment of their traditional communal authority was more important than the welfare of the Limbu peasant. In fact, these demands even sought to expand the sphere in which the Limbu communal leaders enjoyed a special status, as for example by seeking to exempt them from legislation relating to the registration of monetary transactions. The only demand apparently concerned with the condition of the Limbu peasantry--that they should be provided with cultivable lands in the Tarai--appears evasive and perfunctory. There was no suggestion that the Limbu Subbas should themselves take a lead in the matter by voluntarily imposing ceilings on Kipat holdings, thus making a contribution to greater equality in communal landownership.

Limbu delegations with more or less identical demands visited Kathmandu in 1952, 1956, 1957, and 1961. On Marga 13, 2013 (November 28, 1956), King Mahendra was reported to have given assurances that a new royal order would be issued, but no action was taken in this regard. In early 1961, however, the situation had changed fundamentally. The elected Nepali Congress Government had been dismissed, and the government was planning the establish-

ment of the Panchayat system all over the country. Apparently the government was anxious to enlist the support of the leaders of the Limbu community, for a royal order was issued on April 9, 1961, stating:

From former times you have remained loyal to your government and have displayed your bravery from time to time. You have proved faithful and served the nation . . . we also trust that with the objective of enhancing our national glory from day to day, you will be successful as usual in development activities. With this in mind, we hereby confirm your customs and traditions. Panchayats will of course render active cooperation in such development activities. Remain faithful and enjoy your traditional rights and privileges.<sup>17</sup>

A comparison of this order with the royal order of 1951 will indicate a considerable shift in the Kipat policy of the government. While the previous order had signified unwillingness to treat the Kipat problem in Pallo-kirat as exclusively affecting the Limbu community, the later order reverted to the system of "traditional rights and privileges" in which non-Limbu communities in the area had at best a purely negative role. Nevertheless, it must have been poor consolation for the Limbus to realize that the term "traditional" in the new order also embodied the encroachments which the Kipat system had undergone in the past, and that their repeated demands for a reversion to the system originally guaranteed by King Prithvi Narayan Shah had been spurned, at least for the time being.

The Kipat system has not remained inviolate despite these assurances. Recent forest, mining, and hunting regulations promulgated by the Government of Nepal make no exemption in the case of Kipat. The Nationalization of Private Forests Act, promulgated in February, 1957, "in order to prevent the destruction of forest wealth" and to insure "the adequate protection, maintenance and utilization" of privately owned forests, which include forest land owned by individuals with full or partial tax exemption, terminated all individual rights on such forests as well as wastelands contained therein and nationalized them without providing for any compensation.<sup>18</sup> Wild life protection measures and the promulgation of hunting regulations have restricted the Limbu's traditional right to hunt in these forests.<sup>19</sup> Similarly, legislation promulgated in 1957 prescribed that all mineral resources on any category of land belonging to any person before or after this date shall become the property of the Government of Nepal.<sup>20</sup> Apparently because these measures were enforced on a country-wide basis and were not directed specifically against the Kipat system, Limbu Kipat owners do not appear to have put up a strong opposition to such encroachments upon their traditional rights. It is also



possible that the administrative difficulties involved in the enforcement of forest and hunting regulations in particular have changed the situation very little for the Limbus, and hence averted potential opposition.

#### TAXATION OF KIPAT LANDS OF NON-LIMBU COMMUNITIES

So far as the Kipat lands of non-Limbu communities elsewhere in the kingdom were concerned, the Rana Government had directed the Sindhupalchok (East No. 1) Mal Office in 1946 to submit particulars of Kipat lands on the basis of records compiled during the 1895 revenue settlement in that district, obviously with the objective of converting them into Raikar. The political and administrative malaise that followed the downfall of the Rana regime not only delayed the implementation of this directive but also rendered defunct the Rakam obligations which had been imposed on Kipat lands belonging to non-Limbu communities in different parts of the country. If the imposition of such obligations had constituted a raison d'être for the continuation of Kipat tenure of these categories, their obsolescence in the context of the post-1951 political administrative structure necessitated abolition. Eventually, on March 14, 1961, the Government of Nepal decreed the abolition of several categories of Kipat-cum-Rakam lands.<sup>21</sup> Feeble protests made by the affected communities appear to have failed to elicit any response on the part of the government.<sup>22</sup>

The 1963 Legal Code has abolished all Rakam obligations, inclusive of those imposed on Kipat lands, and has prescribed the assessment of taxes thereon at rates prevailing at adjoining holdings, irrespective of whether they had been partly or fully exempted from taxation previously.\* All Kipat lands owned by non-Limbu communities throughout the kingdom have thus been brought within the ambit of the Raikar taxation system. In the absence of any provision to the contrary, however, it would still be valid to describe these lands as Kipat.<sup>23</sup> Available evidence indicates that tax assessment on these Kipat lands is proceeding with reasonable speed.<sup>24</sup>

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\*Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code), Section 6, 1963 ed., p. 119. According to this code, orders and regulations promulgated prior to February 18, 1951, when the Rana regime came to an end, are valid only to the extent of their compatibility with its provisions. Government of Nepal, "Khareji Ko" (On Repeal), Muluki Ain (Legal Code), Section 2, 1963 ed., p. 225. All tax exemptions provided for in documents relating to such Kipat lands have thus been rendered invalid.

## THE PROBLEM OF KIPAT ABOLITION

The system of communal privilege, regressive taxation, and tenurial insecurity which are characteristic features of the contemporary Kipat system in Pallo-kirat conflict with the need for social and economic change in Nepal. Since non-Limbu communities now form an important section of Pallo-kirat's population, a system of land tenure and local autonomy which benefits only part of the population naturally creates and fosters divisive tendencies which block intercommunal integration and harmony. At a time when the national goal is to achieve in ten or twenty years the level of progress achieved by other nations in course of several centuries,<sup>25</sup> insistence on the "traditional" rights of any particular community without reference to the national interest is indeed an anachronism.

For the poorer Limbus, the Kipat system would appear to have outlived its economic or social utility. It has contributed to a highly regressive system of taxation and subjected the ordinary Limbu to the semifeudal overlordship of the Talukdar and the usury of non-Limbu moneylenders. As early as 1834, the government, recognizing the plight of the Limbu debtors, declared "an eight- or ten-year" moratorium on all loans and interest payments, and even remitted taxes on Kipat lands for three years.<sup>26</sup> Moreover, as a result of subdivision, many Kipat holdings are said to have become uneconomic.<sup>27</sup> An order issued to Limbu Kipat owners in Pallo-kirat in 1899 stated:

In Pallo-kirat, the people are very good but the land is unproductive. . . . If you do not possess sufficient land . . . clear forests and settle thereon. If even then you do not get sufficient land, settle in the forest areas of Morang. On no account should you migrate to India.\*

Similarly, in 1913 the people of Ilam complained:

Formerly a considerable area of land was waste, while the number of Limbus was small. . . . However, at present the number of Limbus is

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\*Royal Taxation Commission Records, Order to the Limbus of Pallo-kirat Regarding Land Reclamation, Baisakh Sudi 5, 1956 (April, 1899). The appeal to the Limbus not to migrate to India was obviously inspired by the fact that "no other part of the country suffers more from migration than Pallo-kirat." Cf. Royal Taxation Commission Records, Notification to the People of Pallo-kirat Regarding Migration, Shrawan Badi 3, 1953 (August, 1896).

increasing, while the land remains the same. We do not have sufficient land for subdivision. . . . Not much waste land is available for reclamation.<sup>28</sup>

Subdivision is said to have proceeded to such an extent that some Subbas do not have any Kipat owners under their jurisdiction. Fragmentation and subdivision, which reduce landholdings to an uneconomic size, are, of course, a national problem. However, they acquire a new dimension in Pallo-kirat because tax liability does not decrease in proportion to the size of the holding. For the average Limbu Kipat owner, therefore, the abolition of the Kipat system would provide considerable economic relief.

Vocal opposition to the abolition of the Kipat system in Pallo-kirat stems mostly from the Limbu Talukdars and is based primarily on the monetary advantages accruing from the Thekka Thiti system as well as on sentiments of "Limbu unity" and the "traditional customs and privileges" of the community. In 1957 they even demanded special representation in the proposed Constituent Assembly "in order to safeguard our communal and cultural rights" on the ground that "our social, cultural and religious beliefs, way of life, and administration under the Kipat system are completely different from those prevalent in the rest of the country,"<sup>29</sup> thus clearly using the Kipat system as a lever to project their communal role in national politics. From this viewpoint, Kipat appears to be more a communal and political problem than a land tenure reform problem.

Surprisingly, even non-Limbus who have obtained Kipat lands on mortgage are said to be averse to the abolition of the Kipat system since in that event they will be unable to utilize extensive areas of land on payment of the nominal taxes characteristic of this form of land tenure.<sup>30</sup> Some non-Limbu writers have even gone to the extent of advocating that if the Kipat system is abolished, the government should restore to the Limbu Talukdars the lands surrendered by them in obtaining the position of Subba.<sup>31</sup>

Official policy in other parts of the world where the communal land tenure system prevails has attempted "to reconcile the rights of the indigenous population in their land with the requirements of economic and social development" while at the same time seeking "to protect the indigenous population from loss of land through alienation as a result of the disintegration of traditional tenure system."<sup>32</sup> Such protective measures have been found necessary in the case of aboriginal communities, whose participation in the mainstream of national life is hindered by the political dominance of immigrants of alien races, or tribal communities "who, on account of their primitive conditions, lack of education, etcetera, are incapable of looking after their own interests," as in Assam and elsewhere in India.<sup>33</sup> The Limbus of

Nepal belong to neither of these categories. In particular since 1951, they have played a significant role in almost all spheres of Nepali national life and can in no way be regarded as different from the rest of the nation. Nor is there any evidence to indicate that the Limbu community suffers from primitive conditions and lack of education. The percentage of literacy in 1925-54 was 3.5 in Terhathum, 4.1 in Chhathum, and 5.0 in Ilam against the all-Nepal average of 4.0 and the eastern Nepal average of 3.8.<sup>34</sup> Indeed, the social and economic handicaps faced by the Limbu community are more or less common to the rest of the population. Such a situation can hardly justify special communal privileges for the Limbus.

#### RECENT LAND REFORM LEGISLATION AND THE KIPAT SYSTEM IN PALLO-KIRAT

Recent land reform legislation may be expected to lead to basic alterations in the Kipat land tenure system in Pallo-kirat, short of outright abolition. For example, the 1964 Lands Act abolishes the Jimidari and Talukdari systems and imposes ceilings on landownership irrespective of the tenurial form. These reforms have not been extended as yet to Pallo-kirat, but the government has announced its intention to enforce them throughout the Kingdom of Nepal by 1967. Since the new land reform program is intended to:

liberate the peasantry, who form 93 percent of Nepal's population, from exploitation, improve their economic condition, awaken in them a new consciousness, enable them to participate actively in the administration, and render them willing participants in the reconstruction of the nation and thus attain the basic objectives of the Panchayat system,<sup>35</sup>

outmoded concepts of "traditional customs and privileges" of any particular community in the nation can hardly fit into the social and economic framework envisaged by His Majesty's Government.

According to the 1964 Lands Act, the Jimidari system--that is, "any system of collecting land taxes according to law through Jimidars, Patuwaris, Talukdars, Jimmawals, Mukhiyas, Tharis, Dwares, or any agent known by any other name and depositing the proceeds thereof with His Majesty's Government"--was abolished.<sup>36</sup> In Pallo-kirat, this provision would have meant the abolition of Subbas, Rais, and Tharis and thus an end of the traditional Amal system. The Thekka Thiti system of land tax collection would then have automatically lapsed. The restoration of this system in Pallo-kirat barely three months after its abolition on June 8, 1964, was therefore obviously intended as a temporary sop to the disgruntled Limbus pending the enforcement of the more

drastic land reform program envisaged in the 1964 Lands Act.

A more radical provision in the 1964 law specifies that no person or his family (the term has been defined to include parents and their minor sons as well as unmarried daughters below 35 years of age) may own land in excess of prescribed ceilings which amount to eighty ropanis for agricultural land and an additional sixteen ropanis for use as a homestead in the rural areas of the hill districts including Pallo-kirat.<sup>37</sup> All surplus lands will be acquired by His Majesty's Government<sup>38</sup> and redistributed among landless peasants.<sup>39</sup> The landowner will receive compensation at prescribed rates, ten percent of which will be paid in cash and the balance in the form of bonds.<sup>40</sup>

While landowners in other parts of the country have resorted to large scale transfers and subdivisions of their surplus landholdings, it is evident that the system of non-alienability of Kipat land makes it more difficult for Limbu Kipat owners in Pallo-kirat to evade the imposition of ceilings. Considerable areas of Kipat land will thus be subject to declaration as surplus and acquisition by the government against compensation when the 1964 Lands Act is finally enforced in Pallo-kirat. Such action will have disruptive repercussions on the traditional Kipat system since the landless peasants who will benefit from the redistribution of these lands will not belong exclusively to the Limbu community. The land reform program will thus achieve the transfer of surplus Kipat lands to non-Limbus in many cases and their consequent conversion into Raikar.

In the case of mortgaged Kipat lands, the compensation payable for such surplus lands will be utilized to redeem the mortgage,<sup>41</sup> and redistribution will be made in favor of landless peasants, not necessarily the mortgagee. The Act also prescribes that:

In case any person who has acquired any land on mortgage and is utilizing it is not entitled to retain it in his possession [in view of the imposition of ceilings], so that the land is to be restored to the mortgagor, the mortgage shall be converted into an unsecured loan with effect from the date when such restoration is due.<sup>42</sup>

Consequently, in cases where Limbu Kipat owners have mortgaged all or the major portion of their Kipat lands, an area within the ceilings mentioned above will be restored to them after displacing the mortgagee, while the loan itself will become unsecured. The new land reform program will thus benefit the poorer Limbus at the expense of the rich.

The Act contains a general provision to the effect that

in case any creditor has utilized any property on mortgage in such a way that he has appropriated an income exceeding ten percent of the loan, the excess shall be deemed to have been deducted from the principal. At the same time, it seeks to safeguard the interests of non-Limbu mortgagees in Pallo-kirat by adding the proviso that:

In areas where land ownership rights cannot be relinquished or alienated according to law or custom, the income appropriated on possessory mortgages dating prior to the commencement of this Act up to the date of its commencement shall not be deducted, irrespective of its rate, from the value of the possessory mortgage.<sup>43</sup>

In the absence of such a provision, the majority of non-Limbu mortgagees on Kipat land in Pallo-kirat would be displaced with immediate effect. However, it should be noted that there is no restriction on the deduction of such incomes exceeding ten percent of the value of the mortgage from the principal after the commencement of the Act. These arrangements should perhaps be regarded as an attempt to benefit the Limbu Kipat owner by limiting the interest payments due on his mortgage. In retrospect, these measures may be regarded as a prelude to the eventual abolition of the Kipat system in Pallo-kirat, as recent official pronouncements have emphasized from time to time.\* In fact, the democratic economic and social structure which it has been the aim of the government to introduce in Nepal since 1951 can hardly find a congenial atmosphere for proper growth in the midst of such class and communal privilege systems as Birta or Kipat. The Birta system was abolished in 1959 on the principle that:

In a democracy, the rights, duties and liabilities of citizens are equal. A system under which some people had to pay taxes while others were fully or partially exempt, even though cultivating or renting out lands of similar quality in the same

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\*For example, speaking at the National Panchayat on July 17, 1964, the minister of finance and economic planning, Surya Bahadur Thapa, admitted that the Kipat system contributed to inequality on the ground that under this system taxes were paid at the same rate irrespective of the area involved. He gave assurances that necessary steps would be taken in this regard in the future. (Gorkhapatra, July 18, 1964.) The chairman of the council of ministers, Dr. Tulsi Giri, was more categorical when he declared at a press conference in Kathmandu on September 28, 1964 that "the Kipat system will be abolished in the same way as the Jimidari system." (Samaya, September 28, 1964.)

area, was not suitable to and consistent with the changed times and democracy.<sup>44</sup>

There is no reason to believe that these arguments do not apply with equal validity to the Kipat system as well.

## APPENDICES

### A. LAWS AND REGULATIONS

#### Jagir Regulations

From: Kampu Tirja Office Regulations, 1935:\*

6. In case any Jagirdar . . . agrees to have his Khet or Pakho Jagir lands, situated in districts in eastern and western Nepal, including East No. 1 and West No. 1, as well as Pakho and Khuwa but not Khet Jagir lands in Kathmandu Valley, replaced by a cash salary . . . a cash salary equivalent to 75 percent of the amount of revenue calculated on the basis of the Mal Office rates in the cases of Khet land and a Ghardar survey\*\* in the case of Pakho land shall be sanctioned to him.

8. While making Jagir land assignments . . . assessments in kind shall be commuted into cash at the following rates in the following districts:

Kathmandu Valley, Including Sanga, Nala,  
Mahadev-Pokhari and Bhimdhunga\*\*\*

Rate per Rs 1.00 (in pathis)

Paddy	9	Semi-milled rice	4.5
Wheat	6	Barley	6
Black-gram	4.6	Maize	9
Red pepper	3.25	Radish seeds	4
Millet (Kodo)	9	Peas	6
Soybean	4.5	Oats	5
Mustard	6	Crushed rice	4.5

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\*Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, 1935.

\*\*i.e. enumeration of homesteads and Pakho holdings for purposes of tax assessment.

\*\*\*These regulations contain similar schedules for East No. 1, West No. 1, Gorkha, Palpa, Pyuthan, and other districts where land tax assessments were traditionally in kind. It should be noted that the commutation rates of mal offices according to regulations enforced in 1934 were much lower. Cf. Vol. I, Appendix G, pp. 197-200. For example, the Mal Office rate was five pathis of



In the case of lands on which revenue has been assessed on Adhiya basis, of the prescribed amount, if any, or else at the rate of Rs 0.25 per muri in the hill region and Rs 0.50 per muri in Kathmandu Valley. . . . In the case of Pakho lands, the value of the contract exempted by the Jagirdar for collection of revenue thereon need not be ascertained, and assignment shall be made on the basis of the amount mentioned in the Khangi Dhadha records.

10. In case any Jagirdar, who is unable to collect rents on his Khet Jagir lands in Kathmandu, applies for their replacement by a cash salary, and in case these lands are not damaged by erosion or washouts, a cash salary equivalent to the value of the assignment calculated at Mal Office rates shall be sanctioned to him.

20. In case any Jagirdar . . . is unable to collect rents on his Khet or Pakho Jagir lands from the year of the assignment as a result of erosion or washouts, or of wrong or double entry of the land [in the tax assessment records, so that the land is nonexistent], and therefore prays that the land assignment be replaced by a cash salary . . . this shall be done according to existing laws and regulations.

71. [Enforced on Chaitra 13, 1996 (March 26, 1940).] No land shall be assigned as Jagir in the Bhaktapur area in future.

#### Rakam Legislation in the 1952 Legal Code\*

11. Mafi land shall not be registered as Rakam after 1853. Only Raikar land may be so registered. The Rakam shall be held valid if Mafi land was so registered prior to 1853, or if Rakam land is subsequently granted as Mafi land. The Rakam imposed on any land shall not be abolished without the order of the Prime Minister.

12. Except in cases where sales and purchase are permitted by law, nobody other than the Talukdar shall make evictions on Rakam land. Rakam land shall not be cultivated by the owner himself. If rent is defaulted, it shall be realized from the Talukdar, who shall pay it. Eviction shall be done according to law in such a way that the Rakam is continued. [The Talukdar]

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paddy per Rs 1.00, while the rate used for Jagir land assignments was nine pathis as indicated above.

\*Extracts from: Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code), Part III (1952 ed.), pp. 30-32.

may realize from the defaulting [Rakam] landholder the rent which he has paid himself. If the [Rakam] landholder fails to fulfill his obligation up to one year, he shall not be removed from the Rakam. In cases where payment is defaulted, it shall be realized at the rate of Rs 0.25 on each count. If default is made for a period exceeding one year, the payment due, if any, shall be realized from him and he shall be evicted.

13. If the parents die, or the father dies and the mother remarries, and there are children under sixteen years of age, action shall be taken according to Subsection 2 of Section 4 of this law.\* They need not fulfill the Rakam obligations when it requires physical labor, until they are sixteen years of age. After they exceed the age of sixteen years, they shall cultivate the land after fulfilling the Rakam obligation as their parents did. If there are no guardians, action shall be taken according to Section 1 of the Law on Poverty and Indigency.\*\*

14. In case sons or brothers subdivide and cultivate land under the same Rakam, and in case any such subdivided holding falls vacant in any manner and it is therefore necessary to make other arrangements in respect thereto, the Rakam land shall not be given away to others so long as the other brothers under the same Rakam offer to take it up. If they do not make any such offer, other arrangements shall be made only after obtaining a written consent from them.

15. No portion of a Rakam holding which remains uncultivated for any reason shall be given away to others so long as the Rakam landholder offers to bring it into cultivation. If he stipulates in writing that he cannot do so and is prepared to fulfill the Rakam obligation with the remaining portion only and accordingly vacates the uncultivated land, and if other persons offer to reclaim and cultivate such land and pay taxes thereon, they shall get it. After once vacating [the land with consent] in writing, the Rakam landholder shall not be entitled to cultivate it on the ground that it formed part of his Rakam holding.

16. In case a Rakam landholder gives away his Rakam land to another person for cultivation on any condition, the provision

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\*According to Section 4(2), the land may be utilized by the relatives of the child, or, if they are unwilling or non-existent, by other persons, until the child attains majority and takes possession of it.

\*\*According to this law, the property of orphans should be held on trust by a respectable local person until they are eighteen years of age.

of the agreement shall be followed, if there is any. In the absence of an agreement, the land shall belong to the person who operates the Rakam. In case the land falls vacant because the Rakam landholder dies or absconds, and in case the person who cultivates the land does not fulfill the Rakam obligation, he shall not be allowed to retain the land on the plea that the land had been given to him by the Rakam landholder. The Rakam holding shall not be given away to another person as long as the cultivator offers to operate the Rakam. In case the cultivator does not make any such offer, and in case the relative or creditor, if any exists, offers to operate the Rakam and cultivate the land according to Section 4(1) of this law, he shall get it. In case neither the cultivator, nor the relative, nor the creditor makes any such offer, the Talukdar may make other arrangements in such a way that the Rakam service is continued.\*

### Kipat Legislation in the 1870 Legal Code\*\*

1. Khet lands under Rajguthi,\*\*\* Raikar, Kipat or Jafati\*\*\*\* tenure shall be redistributed under the Raibandi system. Mafi\*\*\*\*\* lands of different categories belonging to the people, such as Birta, and Guthi . . . shall not be so distributed.

2. For the purpose of redistribution under the Raibandi system, available Khet lands under Rajguthi, Raikar, Kipat, or Jafati tenure shall be distributed among the local inhabitants according to their physical capacity and the size of their family, in such a way that each share includes proportionate areas of good and bad lands.

3. In case lands cultivated by any person after con-

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\*Section 4(1) of the law specifies the time limit during which relatives and creditors are allowed to make offers.

\*\*Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Ain (Legal Code) (1870 ed.), pp. 51-83 (sections dealing with Kipat). Raikar boundaries as well as the penal provisions contained in each of the sections given in the text have been omitted.

\*\*\*i.e. religious or charitable Guthi endowments managed by or through the State.

\*\*\*\*i.e. Birta and Guthi lands confiscated in 1806 which had not been restored subsequently.

\*\*\*\*\*i.e. lands enjoying full or partial tax exemption.

structing irrigation channels, breaking wastelands, clearing forests, and reclaiming riparian lands through the strength of his loans exceed the Raibandi share, no deduction shall be made therefrom.

4. In case the land reclaimed by any person is less than the Raibandi share, the shortfall shall be met from out of other cultivated Khet lands.

5. In case the land reclaimed by any person through the strength of his loans corresponds to the Raibandi share, additional Khet land shall not be provided to him.

15. No person shall evict any occupant from his homestead on Raikar, Jafati, or Kipat land, unless the latter defaults in the annual payments due thereon.

18. Except in the case of persons occupying homesteads on Khet or Pakho lands under Rajguthi, Raikar, or Kipat tenure, no person shall evict existing tenants and caretakers as long as they make periodic payments of rents due on the land.

21. In case another person offers to make a higher payment on Raikar or Kipat lands which are cultivated as Fadke\* from another district, and in case the name of the existing cultivator has not been registered during a revenue settlement, the latter shall be permitted to retain the land even as Fadke only if he agrees to make payment at the higher rate stipulated by the newcomer.

22. In case another person offers to construct a homestead on Raikar or Kipat lands which are cultivated as Fadke from another district, and in case the name of the existing cultivator has not been registered during a revenue settlement, the latter shall be permitted to retain the land only if he agrees to construct a homestead thereon as stipulated by the newcomer.

32. In case any person has lent money to a Kipat owner and has obtained his Kipat holding on simple or possessory mortgage, and in case the debtor subsequently dies or absconds, the appropriate Talukdar [Amali, Thari, Mijhar, or Gourung] shall give away the land to another person who can discharge the prescribed Doko-Boko services.\*\* The creditor shall not be permitted to retain

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\*i.e. a plot of land which does not contain a homestead.

\*\*"Doko" literally means a conical basket with intersecting holes made of bamboo bark, which is balanced on the human back with a strap slung across the forehead for transportation of

the land in his possession on the plea that he lent money on its security. His loan shall be realized from the debtor, or from the heirs and descendants of the debtor, if possible, or else a personal bond shall be made to be executed.

33. In case any person has entrusted his Khet or Pakho land under Raikar, Kipat, or Jafati tenure to another, and in case the latter has cultivated such land and paid taxes due on it, the land cannot be held on trust, since it is taxable. The former shall not be permitted to come back subsequently and demand his land back.

36-37. In case Khet or Pakho land registered as Raikar or Kipat in course of redistribution under the Raibandi system during a revenue settlement is given away by the registered holder to another person for use or cultivation because of lack of means or because of affection, and in case the registered holder has paid taxes due thereon, he shall be permitted to resume the land in the proper season. . . . But in case the cultivator and not the registered holder has paid taxes due thereon to the government or to the Jagirdar, the registered holder shall not be permitted to resume the land on the plea that the land has been registered in his name. The land shall remain in the possession of the person who has paid taxes due thereon.

39. In case any Kipat owner has given away his Kipat land to another person for use or cultivation and the latter has constructed a homestead thereon and done Doko-Boko services due on such homestead, the Kipat owner shall not be permitted to resume the land on the plea that the Kipat land belongs to him. However, the Kipat owner may resume for personal cultivation land other than the homesite, since the land forms parts of his Kipat holding. As long as the cultivator pays the prescribed taxes [the Kipat owner] shall not evict him and give away [the homestead] to another person.

62. In case a Kipat owner dies or absconds and in case the coparcener makes a request within 35 days, the appropriate Talukdar [Amali, Dware, Thari, Mijhar, or Gourung] shall give away the land to him, on condition that the concerned homestead is inhabited and the Doko-Boko services due thereon are discharged. In case the coparcener does not make any such request within 35 days, the land shall be given to another person who can discharge the Doko-Boko services due thereon. The absconder shall not be

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goods in the hilly regions of Nepal. "Boko" literally means a "goat." The term Doko-Boko therefore denotes composite obligations imposed on the land in the form of supply of goods and performance of services, usually under Rakam and Kipat tenures.

permitted to come back and resume the land subsequently on the plea that the Kipat holding belongs to him.

85. In case the Mijhar\* on Kipat land dies or absconds, his eldest son, if he has any, or else his brother, shall be appointed . . . in that position. No other person shall be so appointed.

86. In case a Mijhar on Kipat land defaults in the discharge of the prescribed or stipulated Doko-Boko services, he shall be dismissed and replaced by his brother or nephew. Another capable person from the same village shall be appointed in that position.

87. The Mijhar or Gourung shall not evict any Kipat owner as long as the latter discharges the prescribed Doko-Boko services.

88. In case the brothers of a person who is appointed as Mijhar on Kipat land refuse to function under him and desire to become separate Mijhars themselves, they may be appointed as such on condition that the cultivators on the land covered by the Mijhar holding are divided among them, that they discharge the prescribed Doko-Boko services on a proportionate basis, and that the existing Mijhar is retained.

#### Kipat Legislation in the 1963 Legal Code\*\*

1. Rajguthi lands and Kipat lands without official documents [of title] are equivalent to Raikar. Lands of all other categories are Raikar.

7. In case the Talukdar on Kipat land dies or absconds, his nearest relative shall be appointed in his post. In case such relative is unwilling or nonexistent, some other capable person shall be so appointed. In case the brothers of a Talukdar who are living separately so desire, they shall be appointed as separate Talukdars . . . in case they divide the landholders on the land and make payments due on their share. However, even if a Talukdari holding on Kipat land is thus split up [lands under the jurisdiction of] the Thari shall not be divided in the same

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\*The terms Mijhar and Gourung in this law are obviously used to denote Talukdars in general on Kipat lands of all categories.

\*\*Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code) (1963 ed.), pp. 119-20. Provisions relating to Kipat Raikar boundaries are contained elsewhere in this Code.

way. He may make payments due on lands under his jurisdiction to the owners of the subdivided Talukdari holdings by rotation. In case [the Talukdar] has received any money [from any person] promising to appoint him as a new Thari, and is unable to repay the amount, it shall be equivalent to an unsecured loan. Fees payable on the appointment of the Talukdar shall be collected.

Chhathum Revenue Regulations, 1934\*

73. With effect from Shrawan Sudi 15, 1958 (August, 1901) no Kipat owner shall conduct transactions [in respect to Kipat land] on Farse\*\* or irredeemable basis. Any such transaction concluded after this date shall be invalidated, and the amount [involved in the transaction] shall be converted into an unsecured loan. Transactions shall be conducted only in such a way that the Kipat owner or his heirs and coparceners as well as the Talukdar can redeem the land. . . . All transactions concluded on Farse or irredeemable basis prior to this date shall be valid and redemption thereof shall not be permitted. The proportionate amount of tax on the land taken up by the creditor shall be collected from him and a receipt shall be issued to him accordingly. But he shall not be entitled to make any claim to the land by reason of the payment of such tax. He shall vacate the land on the day when the Kipat owner or the Talukdar repays the loan.

74. Limbu Kipat owners may . . . alienate waste or Pakho land within their Kipat holdings after demarcating the boundaries thereof on condition that the land is converted into paddy fields and that taxes are paid thereon. In course of the next revenue settlement, customary taxes shall be assessed on lands thus settled and reclaimed and converted into paddy fields.

75. In case any person who is entitled to a subdivided share in a Kipat holding and desires to become a Subba or a Rai, among the groups entitled to these positions in Pallo-kirot, files a petition to [the revenue office] offering to surrender lands as follows and make the following payments and requesting the following exemptions, it shall be ascertained from the persons who are liable to subdivide holdings in his favor, as to whether or not he is entitled to such subdivision. In case consent is received to such subdivision, the lands surrendered by the applicant

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\*Government of Nepal, Law Ministry Records, Chhathum Revenue Regulations, Shrawan 28, 1991 (August 12, 1934). Sections 73-6 of these regulations are applicable to Terhathum District also, and Sections 75-6 to Ilam also.

\*\*i.e. permanent alienation through sale.

shall be examined to find out whether they are cultivable or not, and measured. A report shall then be submitted through the Pahad Bandobast [Hills Administration] Office stating whether or not remissions should be made as granted to others and indicating the amount which the government will gain as a result of such remissions. In case consent to subdivision is not obtained, the applicant shall be directed to file a complaint, establish his claim, and apply again. In case a complaint is filed accordingly and the claim is established, inquiries shall be made and reports submitted, as mentioned above. A royal order conferring the position of Subba or Rai shall be issued through the Pahad Bando-bast Office, which shall also provide [the applicant] with a copy of the list of tax assessments. The land surrendered by him shall be registered in the tax assessment records and fees shall be collected in cash. After orders are issued to make exemptions on the homesteads, action shall be taken accordingly.

Fees to be paid after the Issue of Royal Orders  
Conferring the Position of Subba or Rai

For Subba

Annual revenue on sixty muris of Kipat Khet land which is now surrendered	Rs 30.00
Nonrecurring payments	Rs 54.00
Salami payable on appointment	Rs 52.00
Fee payable for list of assessments	Rs 2.00
Annual taxes on six homesteads enjoying (partial) exemption	Rs 21.00
Subba	One homestead
Pagari	One homestead
Karta	One homestead
Budhyauli	One homestead
Rai	One homestead
Karobari	One homestead

For Rai

Annual revenue on thirty muris of Kipat Khet land which is now surrendered	Rs 15.00
Nonrecurring payments	Rs 28.00
Salami payable on appointment	Rs 26.00



Fee payable for list of assessments	Rs 2.00
Enjoying (partial) exemption	Rs 10.50
Rai	One homestead
Karta	One homestead
Karobari	One homestead

76. In case the person who applies for the position of Subba or Rai also requests for a royal order in respect to drums and colors, payments shall be obtained as follows, the formalities indicated in Section 75 shall be observed while submitting reports, and necessary Sanads and royal orders shall be issued:

<u>Order for Drums</u>	Rs 12.00
For Lal Mohar order	Rs 10.00
Fee payable to the Prime Minister	Rs 1.00
Fee payable to Commander-in-Chief	Rs 1.00
<u>Fees on the issue of Royal orders for colors</u>	Rs 12.00
For royal order	Rs 10.00
Fee payable to the Prime Minister	Rs 1.00
Fee payable to Commander-in-Chief	Rs 1.00

Ilam Revenue Regulations, 1934\*

60. In course of transactions, Kipat lands pass on to the hands of creditors, while the tax on Pakho land is payable by the Limbus themselves. This has led to hardship. Although Kipat lands have not been sold on Farse basis, they have been mortgaged for terms as long as 100 or 125 years. In this way Kipat lands have passed on to the hands of creditors. Limbu Kipat owners shall therefore redeem their mortgages within six months and resume possession of their Kipat lands. In case they are not able to do so, the lands shall be converted into Raikar even though the stipulated terms have not expired, and then registered at the Mal Office.

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\*Government of Nepal, Law Ministry Records, Ilam Revenue Regulations, Shrawan 28, 1991 (August 12, 1934).

Since an order was issued to the Ilam Mal Office to the above effect on Bhadra 23, 1974 (September 8, 1917), action shall be taken accordingly in the future also.

B. DOCUMENTS

Jagir Land Assignment to Arjun Karki\*

From King Girban

To Arjun Karki, son of Bal Singh Karki and grandson of Maniraj Karki:

We hereby grant you the [Jagir] holding of Musya Bania with the title of Sardar. Utilize eight thousand muris of Khet lands and Rs 1,600 as your emoluments and remain in constant attendance during war or other occasions as commanded. Maintain cannon, guns and troops as follows and obtain the following Khet lands, Khuwa holdings, and cash emoluments as your Jagir.

<u>Area</u>	<u>Khuwa</u> (thum)	<u>Khet</u> (muris)	<u>Cash</u>
Khurkot	1	804	Rs 558.25
Katuwalgaun	1	833	Rs 18.00
Tapring	1	700	x
Panchok	1	5,000	Rs 15.00
	<u>4</u>	<u>7,337</u>	<u>Rs 591.25</u>

Cash value of shortfall in assignment of eight thousand muris of Khet lands, amounting to 663 muris.\*\*

On these Khangri lands, equip 22 men with guns and maintain one cannon. While joining duty, utilize the services of the inhabitants of your Khuwa holdings for the transportation of cannon and military stores.

Ashadh Badi 1, 1862 (July, 1805)

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\*Source: Land Records Office (Lagat Phant).

\*\*Jagir revenue has been calculated at Rs 0.25 per muri of land.

## Jagir Land Assignment to Chandannath Company\*

From King Rajendra Bikram Shah:

We hereby grant the following Khet and Khuwa lands to 302 personnel of the Shri Chandan Nath Company, according to the prescribed share. Remain in constant attendance during [royal] tours, hunting expeditions, parades, guard assignments and other duties and be true to your salt. Appropriate revenues in cash from the Khet and Khuwa lands mentioned below, and utilize the lands as your Jagir:

<u>Rank</u>	<u>Number</u>	<u>Rate of Khet Land (in muris)</u>	<u>Total Area of Khet (in muris)</u>	<u>Revenue from Khuwa Land</u>
Captain	1	3,000	3,000	Rs 2,000.00
Subedar	1	1,100	1,100	Rs 400.00
Jamadar	6	600	3,600	Rs 330.00
Major	1	400	400	Rs 25.00
Adjutant	1	400	400	Rs 25.00
Kote	1	400	400	Rs 25.00
Bahidar	1	300	300	x
Golanda j Havildar	1	360	360	x
Front En- sign	1	280	280	x
Rear Ensign	1	260	260	x
Havildar	12	280	3,360	x
Amaldar	12	260	3,120	x
Tahbildar	1	200	200	x
Golanda j Soldiers	7	240	1,680	x
Soldiers	176	200	35,200	x
Jamadar of Pipa	1	200	200	x
Jamadar of Khalasi	1	200	200	x
Pipa	32	160	5,120	x
Khalasi	25	160	4,000	x
Tamot	2	240	480	x

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\*Source: Land Records Office (Lagat Phant). The equivalent English terms for the Nepali military ranks mentioned above are not known.

<u>Rank</u>	<u>Number</u>	<u>Rate of Khet Land (in muris)</u>	<u>Total Area of Khet (in muris)</u>	<u>Revenue from Khuwa Land</u>
Besdarani	1	240	240	x
Jhaj	1	180	180	x
Bheribugle	2	200	400	x
Basuri				
Angal	3	160	480	x
Lohar	4	200	800	x
Khalate	2	160	320	x
Sikarmi	2	160	320	x
Sarki	3	200	600	x
Guthi for colors	<u>x</u>	<u>x</u>	<u>60</u>	<u>x</u>
	302	X	67,060	Rs 2,805.00
Total amount needed from Khet and Khuwa lands				Rs 19,570.00

Revenue on 67,060 muris of Khet land at Rs 25.00 per hundred muris	16,765.00
Revenue on Khuwa lands	2,805.00
	<u>19,570.00</u>

Assignment from miscellaneous contractual revenues from Jumla 19,570.00\*

Chaitra Sudi 10, 1902 (April, 1846)

#### Thaple Hulaki Land Assignments in Pyuthan\*\*

From Prime Minister and Commander-in-Chief General Jang Bahadur Kunwar Rana, Commander-in-Chief General Bam Bahadur Kunwar Rana, and Second General Jaya Bahadur Kunwar Rana:

The following homesteads at Agarneta in Pyuthan shall remain in attendance throughout the 24 hours of the day and transport without the slightest delay mail from [Kathmandu] to the west and from the west to [Kathmandu]. The mail-carriers so registered shall not be evicted . . . from their homesteads and

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\*The entire assignment is thus made from cash revenues, even though land has been used as the basis of calculation.

\*\*Source: Land Records Office (Lagat Phant).

their Pakho landholdings. . . . Khet lands held by each mail-carrier shall be cultivated on crop sharing [Adhiyan] basis as listed below, and neither the Talukdar nor the rentier shall make any eviction therefrom. Since the Serma and Saune Fagu on homesteads and [Pakho] landholdings up to Rs 1.00 each, as well as the obligation to render unpaid labor [Beth, Begar and Jhara] has been exempted from former times, neither the Talukdar nor the landlord shall cause any harassment in this respect. The mail-carrier shall pay the stipulated rent, if any, or if no rent has been stipulated, half of the crop, to the landlord, in addition to the Ghiukhane and Chardam Theki taxes and all other dues customary in the village, as well as loans, to the landlord. No person shall contravene these provisions in respect to the Serma and Saune Fagu taxes as well as unpaid labor, paddy lands obtained on Raibandi basis, and homesteads and [Pakho] landholdings. In case the Talukdar or the Rakam holder or the landlord contravenes these provisions, he shall be sentenced to rigorous punishment. Families assigned for the mail transportation service shall not carry the loads of other persons, but only royal orders and mail. While transporting such mail, in case the slightest delay is made on the way, either in the day or in the night, or in case there is any other disruption, rigorous punishment shall be meted out to the families assigned for the transportation of mail. We hereby affix our signatures to this royal order prescribing these conditions.

Magh Sudi 4, 1906 (January, 1850)

Rakam Land Assignments\*

We Talukdars of Byang Rakam workers of Panga Village, assigned to the Shrinath Kampu . . . hereby submit particulars . . . of Rakam lands cultivated by Byang Rakam workers in 1911 Vikram (1854-55) . . . to the officials deputed to survey Rakam lands. . . . We undertake to regularly pay rents on lands cultivated by Byang Rakam workers under our jurisdiction . . . and accept the Doke Khangi and Raibandi allotments made to them . . . with effect from 1912 (1855-56).

List of Allotments

Thaku Singh's family, consisting of two male and two female members:

Doke Khangi	60 muris
Raibandi at fifteen muris each	20 muris

Shiv Nar Singh's family, consisting of three males and seven females:

Doke Khangi	60 muris
Raibandi at five muris each	50 muris, etc.

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\*Excerpted from "Byang Rakam Land Assignments in Panga Village, Kirtipur, 1855."

The total number of members in the 21 families registered under this Rakam is 186, of whom nineteen families, consisting of ninety male and 84 female members, are assigned as Byang Rakam workers to the Shrinath Kampu. Two families, consisting of six male and six female members, are assigned to work in the Thapathali gardens.

Among the nineteen families assigned to the Shrinath Kampu, two families belonging to Shiv Nar Singh and Kulaman are exempted.\* The remaining seventeen families have been assigned to provide portorage services for the transportation of military stores six days a month. They shall be divided into teams consisting of the following number of families:

Team No. 1	3 families
Team No. 2	3 families
Team No. 3	3 families
Team No. 4	3 families
Team No. 5	3 families
Team No. 6	2 families

Two families have been assigned to work daily at the Thapathali gardens.

These families had cultivated 2400 muris of lands in 1910 (1853-54) as follows:

Birta	41 muris
Rajguthi	73 muris
Duniya Guthi**	15 muris
Seba Birta	22 muris
Raikar	2250.55 muris

With effect from 1912 Vikram (1855-56) a total area of 2236 muris has been allotted to them as Doke Khangi and Raibandi.

Doke Khangi allotments to 21 families at the rate of sixty muris per family	1,265.65 muris***
Raibandi allotments at the rate of five muris each to 186 persons	929.4 muris
Surplus land transferred to Bala Rakam	164 muris
Baisakh Badi 30, 1912 (May, 1855)	

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\*Exemption was due to them because they held the position of Talukdar.

\*\*i.e. private Guthi lands.

\*\*\*It is clear that fractions have been ignored while making these assignments.

Royal Order to the Rais of Majhkirat\*

From Prithvi Narayan Shah

To the Rais of Majhkirat:

Your letter has been received. All is well here. We desire your welfare. The news here is good.

Yesterday you were the faithful servants of the King of Makwanpur.\*\* As long as you took his salt, you proved fully true to it and rendered faithful service. Your former King is no longer in existence. Today this country is under our sway. As you were the subjects of the King of Makwanpur, so you are our subjects now. Prove true to your salt and become our faithful servants. We shall give you succor in all matters. Do not be doubtful of your security after our conquest of your territory. You have proved true to your salt and done what servants should do. We have pardoned whatever offenses you committed against us when we conquered this country. Your life and property are safe. There is no doubt about this.

Makwanpur: Shrawan, 1830 (August, 1773)

Royal Order to the Limbus of Pallo-kirat, 1774\*\*\*

From Prithvi Narayan Shah

To the Limbus of Pallo-kirat:

We have received your reply to our previous letter. We desire peace and harmony. Our intent is good. We had afforded you refuge previously also. We have conquered your country by dint of our valor. The descendants of Tu Tu Myang Hang Yang\*\*\*\* were defeated and the country now belongs to us. But you belong to us and we undertake the protection of your kinsmen. We hereby pardon all of your crimes and confirm the customs and traditions, rights and privileges of your country. Join our Bhara-

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\*Iman Singh Chemjong, Kirat Itihas (Kirat History), p. 56.

\*\*i.e. the Sen King of Chaudandi (Majhkirat), so called because the dynasty was a branch of the Sen dynasty of Makwanpur.

\*\*\*Source: Royal Taxation Commission.

\*\*\*\*Myang Hang Yang was a renowned chieftain in ancient Pallo-kirat. Tu Tu is a title referring to a chieftain or prince.

dars\* and render them assistance. Take care of the land as you did when it was being ruled over by your own chieftains. Enjoy the land from generation to generation as long as it remains in existence. You are different from the 900,000 Rais [of Majhkirat], because [their] chieftains are to be displaced, but not you. We fully understand your intent. But since truth remained in your heart, there was conflict between Sikkim and us. We have sent our officials there, and you will understand everything from them. As mentioned above, remain under your chieftains and enjoy your traditional rights and privileges and your lands. In case we confiscate your land, may our ancestral gods destroy our kingdom. We hereby inscribe this pledge on a copper plate and also issue this royal order and hand it over to our Limbu brethren.

Kantipur: Shrawan Sudi 12, 1831 (July, 1774)

Royal Order to the Limbus of Pallo-kirat, 1951\*\*

From King Tribhuvan:

Greetings to Kipat owners in the area east of the Arun, west of the Mechi, south of Tibet, and north of the Tarai.

Limbu Kipat owners and Subbas have represented to us during our tour of Morang District that the provisions of royal orders relating to Kipat lands enjoyed by you from time immemorial were contravened by subsequent orders, and that, since the autocratic regime had come to an end and the democratic interim government had been formed, even if any changes were needed in the traditional Kipat system, a new royal order confirming the provisions of the old royal orders, should be issued.

Since people of all communities are living in Pallo-kirat, in order to issue a new royal order, which, like those issued by our ancestors, should not prove detrimental to the interests of any community, we shall convene a meeting of knowledgeable Limbu Subbas and representatives of other communities, and shall issue a royal order as approved by such a meeting, which should not conflict with the customs and traditions of any community. Abide by the provisions of existing royal and other orders truly and faithfully and enjoy your Kipat lands.

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\*i.e. nobility.

\*\*Prem Bahadur Limbu and Bhupendra Nath Dhungel, Samkshipta Nepal Itihas (Concise History of Nepal), pp. 283-4.



Royal Order to Limbu Kipat Owners of Pallo-kirat, 1961\*

From King Mahendra

To the Limbu Kipat owners of Pallo-kirat:

From former times you have remained loyal to our government and have displayed your bravery on many occasions. You have proved faithful and served the nation. This we know full well and appreciate from the core of our heart. In future also we trust that you will not forget the loyalty, bravery, and faithful service rendered to the nation by your forefathers. We also trust that with the objective of enhancing our national glory from day to day, you will be successful as usual in development activities. With this in mind, we hereby confirm your customs and traditions. Panchayats will of course render active cooperation in such development activities. You know full well what efforts the government is making in this field. Regard activities designed to develop your district as conducive to your own welfare and pay full attention thereto. Remain faithful and enjoy your traditional rights and privileges.

Sunday, Chaitra 27, 2017 (April 9, 1961)

Kipat-Cum-Rakam Tenure\*\*

From the Jangi Megjin (Military Arsenal)

To Mijhars Sarup Singh and Baburam of Gagalgaun, Panauti (East No. 1):

According to an order issued on Poush Badi 4, 1928 (December, 1871) homesteads in Gagalgaun, were . . . assigned to the Jangi Megjin under the Gole Rakam [for the supply of charcoal]. Among the 21 Kipat homesteads registered on Raibandhi basis during the 1854 revenue settlement, three have been exempted.\*\*\* Each of the remaining eighteen homesteads shall manufacture charcoal in the forest according to turn, and, with effect from the date of this order . . . supply one dharni of charcoal daily to the Jangi Megjin like other Gole Rakam homesteads. . . . In case you do not supply charcoal as stipulated and thus obstruct military requirements . . . or suppress information relating to the

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\*Source: Royal Taxation Commission.

\*\*Source: Land Records Office (Lagat Phant).

\*\*\*The three families which have been exempted belong to Talukdars.

number of [Rakam] workers or homesteads or obtain unauthorized exemption for any homestead, you shall be held liable according to law. . . . With due loyalty, make the prescribed payments to the Amali, discharge your Doko Boko obligations and utilize the land as Kipat.

[Names of Kipat owners and the amount of charcoal to be supplied by each fellow.]

Poush Badi 4, 1928 (December, 1871)

### C. RAKAM CATEGORIES

A full list of available Rakam categories in the hill districts of the Kingdom of Nepal, particularly in Kathmandu Valley, is as follows:

<u>Name of Rakam</u>	<u>Nature of Obligation</u>
Atasbaji	Manufacture of fireworks for use on festive occasions
Awale	Brick laying
Bala	Lumbering
Bhim Baji Kutne	Manufacture of crushed rice
Bosi	Sawing
Byang	Gardening
Chhala	Leather work
Chitaidar	Maintenance of temples, roadside shelters, forests, etcetera
Dakarmi	Masonry
Dala	Basketmaking
Daura	Woodcutting
Dhalwa	Maintenace of irrigation channels
Depali	Watch and ward services at temple
Ghanse	Grass cutting
Goldaura	Woodcutting and charcoal manufacture
Jangi Megjin	Work in magazines and arsenals
Kagate Hulaki	Transportation of mail
Kothabosi	Lumbering
Kumhale	Pottery
Kushle	Playing of wind instruments at temples
Lohakarmi	Ironworking
Moula Gharma Tahal Garne	Maintenance of sacrificial places

<u>Name of Rakam</u>	<u>Nature of Obligation</u>
Nakarmi	Blacksmithing
Pani Khwaune	Drinking water supply at public places
Sera	Cultivation of Crown lands
Sikarmi	Carpentry
Silaute	Work in gunpowder factories
Targhat Chalaune	Ferry services
Thaple Hulaki	Porterage
Timba	Supply of logs

#### D. KIPAT STATISTICS

According to surveys conducted in 1937 and 1940 in Ilam and Chhathum respectively, statistics of Khet land under Kipat tenure were as follows:

Ilam	17,687 muris
Chhathum	127,791 muris*

The total area of Khet land under Kipat tenure in Ilam and Dasmajhiya (Terhathum) was 33,422 muris in 1890 and 104,130 muris in 1912.\*\*

Statistics of Kipat lands surveyed in Terhathum in 1893 are not available.

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\*Government of Nepal, Revenue Department Records, Assessment Registers for Ilam, 1937, and Chhathum, 1941.

\*\*Government of Nepal, "Order Regarding Kipat Land in Ilam and Dasmajhiya," Nepal Kanun Patrika, Vol. IV, No. 7, Magh, 2018 (January-February, 1962).

## NOTES

### CHAPTER I

<sup>1</sup>Radha Kumud Mookerji, "Indian Land-System, Ancient, Mediaeval and Modern," Report of the Bengal Land Revenue Commission, 1940, p. 60.

<sup>2</sup>Cf. Atindra Nath Bose, Social and Rural Economy of Northern India, pp. 174-5.

<sup>3</sup>G. D. Patel, The Land Problems of the Reorganized Bombay State, p. 199.

<sup>4</sup>Land Records Office (Lagat Phant), Royal Order to Hanumant Singh, Baisakh Sudi 3, 1873 (May, 1816). All unpublished documents cited in the present study, unless otherwise stated, have been obtained from the Land Records Office (Lagat Phant) of the Department of Land Revenue in the Ministry of Finance of His Majesty's Government.

<sup>5</sup>Jagir Grant to Shrimihar Company, Baisakh Badi 3, 1873 (April, 1816).

<sup>6</sup>Jagir Grant to Jadauri Maharat, Ashadh Sudi 10, 1843 (July, 1786).

<sup>7</sup>Jagir Land Assignment to Chandannath Company, Chaitra Sudi 10, 1902 (April, 1846).

<sup>8</sup>"Tiruwa Chhap Land of Bhawani Kumari Putwar," Kathmandu Birta Records, 1896.

<sup>9</sup>Prithvi Birthday Celebrations Committee, Divya Upadesh (Divine Counsel), p. 22.

<sup>10</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1935 ed.), Part III, Section 27, p. 31.

<sup>11</sup>Cf. Jagir Grant to Chautariyas Bidur Shah and Sher Bahadur Shah, Kartik Badi 7, 1856 (October, 1799).

<sup>12</sup>Cf. Jagir Grant to Subedar Sundar Thapa, Jestha Badi, 1860 (May, 1803).

<sup>13</sup>Cf. Order to Mohinaike Arjun Khatri Regarding Reclamation of Jagir Lands, Marga Badi 5, 1868 (November, 1811).

<sup>14</sup>Cf. Jagir Grant to Nizamat Shah, 1842 (1785).

<sup>15</sup>Jagir Grant to Meghavarna Khawas, Poush Badi 6, 1849 (December, 1792).

<sup>16</sup>Cf. Somadhvaj Bisht, Sahi Sainik Itihas (A History of the Royal Army), p. 114.

<sup>17</sup>Chittaranjan Nepali, General Bhimsen Thapa Ra Tatkalin Nepal (General Bhimsen Thapa and Contemporary Nepal), p. 86.

<sup>18</sup>Jagir Grant to Ghanshyam Bania and Brothers in Makwanpur, 1861 (1804).

<sup>19</sup>Jagir Grant to Jagannath Khatri and Others in Makwanpur, Baisakh Sudi 4, 1861 (May, 1804).

<sup>20</sup>Jagir Grant to Meghawarna Khawas, Poush Badi 6, 1849 (December, 1792).

<sup>21</sup>Jagir Grant to Jagannath Khatri and Others in Makwanpur, Baisakh Sudi 4, 1861 (May, 1804).

<sup>22</sup>Imposition of Gadimubarak Tax in Bhaktapur, Falgun Sudi 13, 1851 (March, 1795).

<sup>23</sup>Jagir Grant to Subedar Sundar Thapa, Jestha Badi, 1860 (May, 1803).

<sup>24</sup>Sylvain Lévi, Le Népal: Etude Historique d'un Royaume Hindou, Annales du Musée Guimet, Paris, Tomes XVIII (1905-08).

<sup>25</sup>Cf. Jagir Grant to Kaji Ranbir Singh, Aswin Sudi 6, 1861 (October, 1804).

<sup>26</sup>Government of Nepal, "Jhara Khetala Ko" (On Unpaid Labor), Muluki Ain (Legal Code)(1955 ed.), Part II, Section 2, p. 91.

<sup>27</sup>Order Regarding Unpaid Labor in Western Nepal, Bhadra Sudi 5, 1856 (September, 1799).

<sup>28</sup>Government of Nepal, Law Ministry Records, Pokhara Revenue Regulations, Section 11, 1935.

<sup>29</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 51, 1935.

<sup>30</sup>Government of Nepal, "Jagirdar Birtawar Le Jhagada Herda Ko" (Judicial Authority of Jagirdars and Birta Owners), Muluki Ain (Legal Code)(1955 ed.), Part I, Sections 1-5, pp. 151-3.

<sup>31</sup>Government of Nepal, Foreign Ministry (Jaishi Kotha) Records, Prime Minister Bam Bahadur's Order Regarding Levy on Jagirdars and Other Landowners, Bhadra Badi 5, 1913 (August, 1856).

<sup>32</sup>Cf. Jagir Land Assignments to Ran Shah Dal Company, Poush 11, 1970 (December 26, 1913).

<sup>33</sup>Government of Nepal, "Balika Jhagada Ko" (On Rent Disputes), Muluki Ain (Legal Code)(1952 ed.), Part III, Section 7, p. 55.

<sup>34</sup>Government of Nepal, Law Ministry Records, Sankhu Assessment Order, Falgun 23, 1978 (March 6, 1922).

<sup>35</sup>Cf. Government of Nepal, "Notification of the Ministry of Food and Land Administration," Nepal Gazette, I-23, Poush 30, 2008 (January 14, 1952). See also Harilal, Pahad Mal Bishaya (On Revenue Offices in the Hills), p. 20.

<sup>36</sup>Government of Nepal, "Dard Darmaha Ko" (On Salaries), Muluki Ain (Legal Code)(1955 ed.), Part II, Section 24, p. 21.

<sup>37</sup>Order Regarding Jagir Land Holdings in Nuwakot (West No. 1), 1971 (1914).

<sup>38</sup>Government of Nepal, "Jagga Jamin Goshwara Ko" (On Miscellaneous Land Matters), Muluki Ain (Legal Code)(1952 ed.), Part III, Section 6, p. 62.

<sup>39</sup>Government of Nepal, "Satta Patta Ko" (On Exchange), Muluki Ain (Legal Code)(1952 ed.), Part III, Section 2, p. 68.

<sup>40</sup>Cf. Birta Grant to Prime Minister Juddha Shamsher, Kartik 16, 2000 (November 1, 1943).

<sup>41</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, 1935. Addendum made on Shrawan 23, 2007 (August 7, 1950).

<sup>42</sup>Ibid.

<sup>43</sup>Government of Nepal, "Balika Jhagada Ko" (On Rent Disputes), Muluki Ain (Legal Code)(1952 ed.), Part II, Section 20, p. 57.

## CHAPTER II

<sup>1</sup>Jagir Records for Kathmandu District, 1894 (1837).

<sup>2</sup>Cf. Jagir Assignment to Hudasiya Khatri, Ashadh Sudi 1, 1843 (July, 1786), and Confirmation of Jagir Land of Dhanbir Karmi and Others, 1861 (1804).

<sup>3</sup>Jagir Assignment to Balabhadra Pandit, Bhadra Sudi 5, 1856 (September, 1799).

<sup>4</sup>Register of Jagir and Jagera Lands in Nepal, 1909 (1852-53).

<sup>5</sup>Ibid.

<sup>6</sup>See Vol. I, pp. 37-8.

<sup>7</sup>Chittaranjan Nepali, General Bhimsen Thapa Ra Tatkalin Nepal (General Bhimsen Thapa and Contemporary Nepal), pp. 252-3.

<sup>8</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1935 ed.), Part III, Section 27, p. 31.

<sup>9</sup>Cf. "Jagir Land of Bhim Chandra Kumhale," Bhaktapur Birta Records, 1896.

<sup>10</sup>Ibid.

<sup>11</sup>Cf. "Jagir Land of Bishnudatta Tiwari," Bhaktapur Birta Records, 1896.

<sup>12</sup>Cf. Itihas Prakash Mandal, Itihas Prakash (Light on History), Vol. 2, Book 2, p. 29.

<sup>13</sup>"Jagir Assignment to Sadanand," Bhaktapur Birta Records, 1896.

<sup>14</sup>Royal Order to Land Surveyors in Western Nepal, Chaitra Sudi 14, 1886 (April, 1830).

<sup>15</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 69, 1935.

<sup>16</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 28(2), 1935.

<sup>17</sup>Ibid.

<sup>18</sup>Cf. Register of Jagir and Jagera Lands in Nepal, 1909 (1852-53).

<sup>19</sup>Prithvi Birthday Celebrations Committee, Divya Upadesh (Divine Counsel), p. 23.

<sup>20</sup>Cf. Appointment of Hasta Dal Shahi as Subba in Dullu, Aswin Sudi 2, 1862 (October, 1805).

<sup>21</sup>Itihas Prakash (Light on History), op. cit., Vol. 2, Book 2, p. 21.

<sup>22</sup>Appointment of Dirgha Singh as Subedar in Jajarkot, Bhadra Sudi 5, 1856 (September, 1799).

<sup>23</sup>Royal Order to Parashuram Thapa, Chaitra Sudi 15, 1853 (April, 1797).

<sup>24</sup>Cf. Appointment of Jayant Shahi as Subba in Majhkirat, Bhadra Sudi 5, 1856 (September, 1799).

<sup>25</sup>Cf. Appointment of Hasta Dal Shahi as Subba in Dullu, 1805.

<sup>26</sup>Royal Order Regarding Allocation of Jagir Lands to the Army, Kartik Sudi 5, 1864 (November, 1807).

<sup>27</sup>Cf. Itihas Prakash (Light on History), op. cit., Vol. 2, Book 2, pp. 29-30.

<sup>28</sup>Cf. Royal Order Regarding Expansion of Shrimihar Regiment, Marga Badi 30, 1871 (November, 1814).

<sup>29</sup>Jagir Land Assignment to Shrinath Kampu, Bhadra Badi 9, 1871 (September, 1814).

<sup>30</sup>Divya Upadesh (Divine Counsel), op. cit., pp. 23-4.

<sup>31</sup>Assignment of Cash Salaries to Shrinath Kampu Personnel, Chaitra 23, 1966 (April 5, 1910).

<sup>32</sup>Cf. "Jagir Land Assignment to Major Tej Shamsher Jang Bahadur Rana," Khanghi Dhaddha Records, 1930.

<sup>33</sup>Cf. Divya Upadesh (Divine Counsel), op. cit., p. 23.

<sup>34</sup>Itihas Prakash (Light on History), op. cit., Vol. 2, Book 3, pp. 415-6.

<sup>35</sup>Revenue and Expenditure of the Government of Nepal, 1909 (1852-53).

<sup>36</sup>Ibid.

<sup>37</sup>Cash Salaries and Jagir Land Assignments of Royal Palace Functionaries, 1917 (1860-61).



<sup>38</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 12, 1935.

<sup>39</sup>Chittaranjan Nepali, op. cit., p. 254.

<sup>40</sup>Cf. Jagir Land Assignment to Umra Harkadev Gourung, Jestha Badi 7, 1861 (May, 1804).

<sup>41</sup>Cf. Jagir Land Assignment to Krishna Thapa, Jestha Badi 4, 1854 (May, 1797).

<sup>42</sup>Chittaranjan Nepali, op. cit., p. 254.

<sup>43</sup>Cf. Naya Muluk Survey Regulations, Marga Badi 12, 1917 (November, 1860), Section 6, and Saptari and Mahottari Administration Regulations, Aswin Badi 30, 1859 (September, 1802).

<sup>44</sup>Cf. Government of Nepal, Law Ministry Records, Order Regarding Emoluments of Jimmawals in Kaski and Lamjung, Falgun 28, 1998 (March 11, 1942), Order Regarding Jagir Land Assignments to Jimmawals, 1963 (1906).

<sup>45</sup>Cf. Butaul Survey Regulations, Marga Badi, 1918 (November, 1861).

<sup>46</sup>See Vol. I, p. 146.

<sup>47</sup>Ibid., p. 133.

### CHAPTER III

<sup>1</sup>Jagir Land Assignment to Kanak Singh Karki, Chaitra Sudi 9, 1861 (April, 1805).

<sup>2</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 8, 1935.

<sup>3</sup>Government of Nepal, Law Ministry Records, Mal Office Commutation Schedules, Poush 16, 1967 (December 31, 1910).

<sup>4</sup>Government of Nepal, Law Ministry Records, Kathmandu Revenue Regulations, Section 16, 1934.

<sup>5</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 8, 1935.

<sup>6</sup>Kathmandu Assessment Register, 1941.

<sup>7</sup>Government of Nepal, "Balika Jhagada Ko" (On Rent Disputes), Muluki Ain (Legal Code)(1952 ed.), Part III, Sections 8-9, pp. 55-6.

<sup>8</sup>Jagir Administration Regulations, Jestha 29, 1961  
(June 11, 1904).

<sup>9</sup>Order Regarding Jagir Land Holdings in Nuwakot (West No. 1), 1971 (1914).

<sup>10</sup>Cf. Order Regarding Reclamation of Waste Lands within Jagir and Other Holdings, Kartik Badi 10, 1864 (November, 1807); see also Order Regarding Reclamation of Waste Lands within Jagir Holdings of Shrinath, Kali Bux and Other Regiments, Marga Badi 9, 1864 (November, 1807).

<sup>11</sup>Cf. Kaji Bir Kesar Pande's Order to Mohinaike Bishnu Prasad, Kartik Sudi 13, 1868 (December, 1811).

<sup>12</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1935 ed.), Part III, Section 27, p. 31.

<sup>13</sup>Government of Nepal, "Bali Talab Bare Ko" (On Salaries), Muluki Sawal (Administrative Code)(1935 ed.), Section 12, p. 63. This amendment was enacted on Falgun 16, 1996 (February 27, 1940).

<sup>14</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 20, 1935.

<sup>15</sup>Cf. Royal Order Regarding Cultivation of Jagir Lands in Pyuthan, Bhadra Sudi 6, 1891 (September, 1834).

<sup>16</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 49, 1935.

<sup>17</sup>Cf. Order Regarding Rents on Jagir Holdings at Bode in Lalitpur District, Marga Badi 14, 1890 (November, 1833).

<sup>18</sup>Cf. Thek Payment of Rent on Jagir Holdings of Ransur Company in Tanahun, Marga Badi 14, 1890 (November, 1833).

<sup>19</sup>Order to the Bakyauta Tahasil Office of Syangja, Bhadra, 1957 (September, 1900).

<sup>20</sup>Royal Order to Jagirdars in Sanagaun Village, Kartik Sudi 10, 1856 (November, 1799).

<sup>21</sup>Cf. Royal Order Regarding Cultivation of Jagir Lands in Pyuthan, Bhadra Sudi 6, 1891 (September, 1834).

<sup>22</sup>Royal Order to the Jagirdars of Kirtipur, Thankot and Other Villages, Kartik Badi 13, 1861 (October, 1804).

<sup>23</sup>Padma Jang Bahadur Rana, Life of Maharaja Sir Jang Bahadur of Nepal, p. 269.

<sup>24</sup>Cf. Appointment of Jayant Shahi as Subba, Bhadra Sudi 5, 1856 (September, 1799).

<sup>25</sup>Government of Nepal, "Balika Jhagada Ko" (On Rent Disputes), Muluki Ain (Legal Code)(1870 ed.), Part I, Section 1, p. 87.

<sup>26</sup>Ibid., Section 5, p. 88.

<sup>27</sup>Government of Nepal, "Balika Jhagada Ko (On Rent Disputes)", Muluki Ain (Legal Code)(1952 ed.), Part III, Section 1, p. 54.

<sup>28</sup>Government of Nepal, "Balika Jhagada Ko" (On Rent Disputes), Muluki Ain (Legal Code)(1870 ed.), Part I, Section 18, pp. 92-3.

<sup>29</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1870 ed.), Part I, Section 66, p. 69.

<sup>30</sup>Ibid., Section 20, pp. 55-6.

<sup>31</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 31, 1935.

<sup>32</sup>Harilal, Pahad Mal Bishaya (On Revenue Offices in the Hills), p. 20.

<sup>33</sup>Order Regarding Jagir Rights on Khuwa Lands, Falgun Badi 12, 1951 (February, 1895).

<sup>34</sup>Government of Nepal, "Balika Jhagada Ko" (On Rent Disputes), Muluki Ain (Legal Code)(1952 ed.), Part III, Section 7, p. 55.

<sup>35</sup>Order to the Mohinaike Bandobast Office Regarding Rents on Jagir Lands, Baisakh 30, 1979 (May 13, 1922).

<sup>36</sup>Order Regarding Crops on Jagir and Other Lands, Poush 9, 1980 (December 23, 1923).

<sup>37</sup>Government of Nepal, "Balika Jhagada Ko" (On Rent Disputes), Muluki Ain (Legal Code)(1952 ed.), Part III, Section 8, pp. 55-6.

<sup>38</sup>Government of Nepal, "Bali Ka Jhagada Ko" (On Rent Disputes), Muluki Ain (Legal Code)(1870 ed.), Sections 15 and 17, p. 92.

<sup>39</sup>Cf. Jagir Administration Regulations, Jestha 29, 1961 (June 11, 1904). These regulations indicate that new Jagir assignments could be created from out of such increments.

<sup>40</sup>Cf. Jagir Land Assignments to Gorakh Bux and Taradal Regiments, 1970 (1913).

<sup>41</sup>Order Regarding Rent Collections on Jagir Lands of Major Generals and Higher Ranks, Magh 23, 1970 (February 6, 1914).

<sup>42</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations. Addendum made on Bhadra 9, 2003 (August 24, 1946).

<sup>43</sup>Cf. Chittaranjan Nepali, op. cit., p. 249.

<sup>44</sup>Royal Order to Bhardars in Jumla Regarding Collection of Land Revenues, Marga Badi 10, 1903 (November, 1846).

<sup>45</sup>Abolition of Jimmawals in Jumla District, Poush Sudi 2, 1896 (December, 1840).

<sup>46</sup>Itihas Prakash Mandal, Itihas Prakash (Light on History), Vol. 2, Book 2, p. 29.

<sup>47</sup>Cf. Appointment of Kanwar Singh as Jimmawal in Dullu and Dailekh, Jestha Sudi 1, 1891 (May, 1834).

<sup>48</sup>Royal Order Regarding Collection of Rents on Jagir Lands of Shrinath Kampu, Kartik Badi, 1882 (November, 1825).

<sup>49</sup>Government of Nepal, "Balika Jhagada Ko" (On Rent Disputes), Muluki Ain (Legal Code)(1870 ed.), Part I, Section 14, p. 90.

<sup>50</sup>Ibid., Section 26, p. 96.

<sup>51</sup>Order Regarding Collection of Rents on Jagir Lands in Salyan, Kartik Badi 3, 1890 (November, 1833).

<sup>52</sup>Ibid.

<sup>53</sup>Abolition of Jagir Lands in Palpa, Ashadh 3, 1980 (July 15, 1923).

<sup>54</sup>Cf. Kaji Bir Kesar Pande's Order to Mohinaike Bishnu Padhya of Arghau, Kartik Sudi 13, 1868 (November, 1811).

<sup>55</sup>Cf. Appointment of Mahabir Bisht as Mohinaike in Achham, Magh Badi 5, 1891 (January, 1835).

<sup>56</sup>Government of Nepal, Law Ministry Records, Mohinaike Regulations for Kathmandu Valley, Falgun 7, 1960 (February 18, 1904).

<sup>57</sup>Cf. Government of Nepal, Bhaktapur Mal Office Records, Bhaktapur Talukdari Regulations, Preamble, 1935. See also: Government of Nepal, "Jimmawali Regulations, 1938," Nepal Kanun Patrika, Vol. IV, No. 10, Baisakh, 2019 (April-May, 1962), p. 150.

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<sup>59</sup>Government of Nepal, "Bali Talab Bare Ko" (On Salaries), Muluki Sawal (Administrative Code), Section 16, pp. 72-3.

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<sup>2</sup>Revenue and Expenditure of the Government of Nepal, 1852-53.

<sup>3</sup>Bal Chandra Sharma, Nepali Itihas Ko Rup Rekha (An Outline of the History of Nepal), p. 305.

<sup>4</sup>Government of Nepal, "Budget Speech, 1950-51," Nepal Gazette, I-26, Magh 21, 2008 (January 4, 1952).

<sup>5</sup>Abolition of Jagir Lands of Subedars and Other Officials in the Tarai, Ashadh Sudi 7, 1911 (June, 1854).

<sup>6</sup>Abolition of Jagir Lands of Colonel Kirti Raj in Doti-Achham, Poush 26, 1966 (January 9, 1910).

<sup>7</sup>Orders Regarding Salaries of Shrinath and Rajdal Kampu, Chaitra 23, 1966 (April 5, 1910).

<sup>8</sup>Abolition of Jagir Assignments of Narayan Dal Company in Chisapani, Makwanpur and Elsewhere, Baisakh 24, 1967 (May 6, 1910) and Bhadra 30, 1967 (September 15, 1910).

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<sup>10</sup>Government of Nepal, "Notification of the Ministry of Food and Land Administration," Nepal Gazette, Vol. I, No. 30, Falgun 20, 2008 (March 4, 1952).

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<sup>12</sup>Government of Nepal, "Bali Talab Bare Ko" (On Salaries), Muluki Sawal (Administrative Code), Section 7, p. 31.

<sup>13</sup>Abolition of Jagir Lands in Palpa, Ashadh 3, 1980 (July 15, 1923).

<sup>14</sup>Government of Nepal, "Salyan Revenue Regulations, 1934," Nepal Kanun Patrika, Vol. IV, No. 9, Chaitra, 2018 (March-April, 1962), Section 108(1), p. 118.

<sup>15</sup>Government of Nepal, Law Ministry Records, Bandipur Revenue Regulations, Section 108, 1934.

<sup>16</sup>Abolition of Jagirlands in Palpa, Ashadh 3, 1980 (July 15, 1923).

<sup>17</sup>Ibid.

<sup>18</sup>Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Sections 4 and 71, 1935.

<sup>19</sup>Government of Nepal, Law Ministry Records, Order Regarding Jagir Lands in Makwanpur, Jestha 2, 1995 (May 15, 1938).

<sup>20</sup>Government of Nepal, Law Ministry Records, Gorkha Assessment Order, Falgun 22, 1998 (March 5, 1942).

<sup>21</sup>Government of Nepal, Law Ministry Records, East No. 3 Assessment Order, Magh 23, 2001 (January 7, 1945).

<sup>22</sup>Majhkirat Assessment Register, 1945.

<sup>23</sup>Abolition of Jagir Land Assignments and Payment of Cash Salaries, Baisakh 21, 1982 (May 3, 1925).

<sup>24</sup>Abolition of Jagir Lands in Hill Districts, Jestha 11, 1985 (May 24, 1928); Government of Nepal, Law Ministry Records, Kampu Tirja Office Regulations, Section 6, 1935.

<sup>25</sup>Cf. Abolition of Jagir Lands of Mohan Shamsher and Brothers, Falgun 7, 1985 (February 18, 1929); Government of Nepal, Law Ministry Records, Addendum to Kampu Tirja Office Regulations, Bhadra 9, 2003 (August 24, 1946).

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<sup>28</sup>See Vol. I, p. 61.

<sup>29</sup>Government of Nepal, "Notification of the Ministry of Finance," Nepal Gazette, Vol. XIV, No. 5A (Extraordinary), Ashadh 23, 2021 (July 6, 1964), p. 48.

<sup>30</sup>"Notification of the Kathmandu First Mal Office," Gorkhapatra, Poush 8, 2020 (December 23, 1963).

<sup>31</sup>Government of Nepal, "Budget Report, 1951-52," Nepal Gazette, Vol. I, No. 32, Chaitra 5, 2008 (March 18, 1952).

<sup>32</sup>Ibid.

<sup>33</sup>Government of Nepal, "Notification of the Ministry of Land Revenue and Forests," Nepal Gazette, Vol. II, No. 19, Poush 15, 2009 (December, 1852).

<sup>34</sup>Kathmandu Assessment Register, 1994 (1937).

#### CHAPTER V

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<sup>2</sup>Cf. Pallo-kirat Administration Regulations, Chaitra Sudi 13, 1853 (April, 1797).

<sup>3</sup>Cf. Royal Order to the Inhabitants of Pyuthan, Chaitra Sudi 5, 1853 (April, 1797).

<sup>4</sup>Royal Order to the Dwares and Mijhars of Satthar, Marga Sudi 10, 1849 (December, 1792).

<sup>5</sup>Cf. Royal Order to the Umras, Dwares and Jethabudhas of Nibharchok in Gorkha, Baisakh Badi 30, 1861 (April, 1804).

<sup>6</sup>Cf. Babu Ram Acharya, Nepal Ko Bhumi Byabastha (Nepal's Land System).

<sup>7</sup>Government of Nepal, "Rakam Tahasil Ko" (On Revenue Collection), Muluki Ain (Legal Code)(1955 ed.), Part II, Section 12, p. 33.

<sup>8</sup>Cf. Order Regarding Jhara Exemption for Slave in Musikot, Kartik 9, 1902 (October 6, 1845).

<sup>9</sup>Cf. "Birta Grant to Prince Narnedra Bikram Shah,"  
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<sup>10</sup>Report on Rakam Lands in Thimi, Jestha Badi 9, 1953  
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<sup>11</sup>Order to the Inhabitants of Alapot and Nayagaun Villages  
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<sup>12</sup>Kagate Hulaki Rakam Land Assignments at Pokhari Post  
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<sup>13</sup>Government of Nepal, Law Ministry Records, Lam Pahad  
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<sup>17</sup>General Dhir Shamsher's Order to the Inhabitants of  
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<sup>19</sup>Prime Minister Ranoddip Singh's Order Regarding Kagate  
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<sup>20</sup>Order Regarding Compilation of Records of Hulaki Rakam  
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<sup>21</sup>Order Regarding Performance of Rakam Services by Widows,  
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<sup>23</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evic-  
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<sup>24</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evic-  
tions), Muluki Ain (Legal Code)(1870 ed.), Section 97, p. 75.



<sup>25</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1952 ed.), Part III, Section 13, p. 31.

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<sup>27</sup>Royal Order to the Chaudharis of Harichand Gadhi and Other Areas in Morang, Bhadra Badi 5, 1847 (August, 1790).

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<sup>30</sup>Mahesh Chandra Regmi, Industrial Potential of Nepal, p. 6.

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<sup>32</sup>Henry A. Oldfield, Sketches from Nipal, Vol. I, p. 307.

<sup>33</sup>Richard Temple, Journals Kept in Hyderabad, Kashmir, Sikkim and Nepal, Vol. 2, p. 256.

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<sup>35</sup>Cf. Daura Rakam Land Assignments in Chapagaun, Lalitpur, Chaitra Sudi 9, 1910 (March, 1854).

<sup>36</sup>Cf. Byang Rakam Land Assignments in Thimi, Bhaktapur, Kartik Badi 11, 1912 (November, 1855).

<sup>37</sup>Cf. Ghansi Rakam in Lalitpur, Magh Badi 1, 1919 (January, 1863).

<sup>38</sup>Cf. Kumhale Rakam Land Assignments in Thimi, Bhaktapur, Chaitra Badi 11, 1952 (March, 1896).

<sup>39</sup>Cf. Barud Byang Rakam in Thimi, Bhaktapur, Baisakh Sudi 8, 1953 (May, 1896).

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- <sup>47</sup>Prime Minister Jang Bahadur's Order to the Thaple Hulaki Rakam Porters of Fulnagari in Eastern Nepal, Baisakh Badi 12, 1906 (May, 1849).
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- <sup>49</sup>Cf. Chitaidar Rakam Land Assignments in Lubhu, Lalitpur, Kartik Badi 9, 1910 (November, 1853).
- <sup>50</sup>Cf. Dhalwa Rakam Land Assignments in Lalitpur, 1950 (1893).
- <sup>51</sup>Cf. Dala Rakam Land Assignments in Chunikhel, Lalitpur, Bhadra Sudi 4, 1952 (September, 1895).
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- <sup>53</sup>Cf. Royal Order to the Inhabitants of Handigaun, Kathmandu, Baisakh Sudi 5, 1861 (May, 1804).
- <sup>54</sup>Cf. Prime Minister Ranoddip Singh's Order Regarding Kagate Hulaki Rakam in Deupur, East No. 1, Marga Badi 11, 1940 (November, 1883).
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- <sup>58</sup>Government of Nepal, Law Ministry Records, Lam Pahad Kath Katani Bandobast Office Regulations, Section 6, 1930.
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- <sup>71</sup>Harilal, Pahad Mal Bishaya (On Revenue Offices in the Hills), p. 17.
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<sup>74</sup>Cf. Jangi Megjin Rakam Land Assignments in Panauti, East No. 1, Shrawan Badi 3, 1912 (July, 1855).

<sup>75</sup>Cf. Kumhale Rakam Land Assignments in Thimi, Baisakh Badi 2, 1952 (April, 1895).

<sup>76</sup>Cf. Bosi Rakam Land Assignments in Panga Village Kirtipur, Baisakh Badi 30, 1912 (April, 1855).

<sup>77</sup>Cf. Report on Kagate Hulaki Rakam in Bhaktapur District, 1950-51 (1893-94).

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<sup>80</sup>Cf. Dakarmi Rakam Land Assignments in Panga, Kirtipur, Baisakh Badi 30, 1912 (May, 1855).

<sup>81</sup>Royal Order to the Inhabitants of Manegaun Village, Bhadra Sudi 1, 1851 (September, 1794).

<sup>82</sup>William Kirkpatrick, An Account of the Kingdom of Nepal, p. 95.

<sup>83</sup>Order Regarding Supply of Charcoal to British Residency, Chaitra Sudi 7, 1944 (April, 1888).

<sup>84</sup>Prime Minister Ranoddip Singh's Order to Colonel Amrit Singh Adhikari, Magh Sudi 15, 1936 (February, 1880).

<sup>85</sup>Order Regarding Miscellaneous Complaints from Doti District, Ashadh 10, 1965 (June 23, 1908).

<sup>86</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1952 ed.), Section 11, p. 30.

<sup>87</sup>Order Regarding Disruption of Thaple Hulaki Services, Marga Badi 6, 1903 (November, 1846).

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## CHAPTER VI

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- <sup>19</sup>Kothabosi Rakam Land Assignments in Kirtipur, Jestha Badi 14, 1911 (May, 1854).
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- <sup>21</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1952 ed.), Part III, Section 2, p. 27.
- <sup>22</sup>Government of Nepal, Revenue Department Records, Relinquishment of Rakam Lands in Champi Village, Lalitpur District by Biru Bisht and Others, Chaitra Sudi 6, 1910 (March, 1854).
- <sup>23</sup>Bala Rakam Land Assignments in Kirtipur, Jestha Sudi 8, 1912 (May, 1855).
- <sup>24</sup>Byang Rakam Land Assignments in Panga Village, Kirtipur, Baisakh Badi 30, 1912 (April, 1855).

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<sup>34</sup>Government of Nepal, "Bali Ka Jhagada Ko" (On Rent Dis-  
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<sup>35</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evic-  
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<sup>38</sup>Report on Rakam Lands in Thimi, Bhaktapur, Jestha  
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<sup>41</sup>Order Regarding Compilation of Records of Hulaki Rakam  
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<sup>42</sup>Order Regarding Miscellaneous Complaints from Doti District, Ashadh 10, 1965 (June 23, 1908).

<sup>43</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1935 ed.), Part III, Section 14, p. 24.

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<sup>46</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1952 ed.), Part III, Section 16, pp. 31-2.

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<sup>49</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1952 ed.), Part III, Section 4(1), pp. 27-8.

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<sup>59</sup>Rakam Abolition Order, March 14, 1961.

<sup>60</sup>Ibid.

<sup>61</sup>Ministry of Law and Justice, Arthik Ain, 2020 (Finance Act, 1963), Nepal Gazette, Vol. XIII, No. 10 (Extraordinary), Shrawan 32, 2020 (August 16, 1963), Section 6(5), p. 3.

<sup>62</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1963 ed.), Section 6, p. 119.

<sup>63</sup>Government of Nepal, "Budget Report 1964-65," Gorkhapatra (Budget Supplement), Ashadh 25, 2021 (July 8, 1964), p. 48.

<sup>64</sup>Ibid.

## CHAPTER VII

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<sup>2</sup>Ibid., p. 2.

<sup>3</sup>United Nations, Land Reform, Defects in Agrarian Structure as Obstacles to Economic Development, p. 28.

<sup>4</sup>Royal Order to Norbu Mijhar and Royal Order to the People of Selangaun, 1792.

<sup>5</sup>Iman Singh Chemjong, Limbu-Nepali-Angreji-Shabdakosh (Limbu-Nepali-English Dictionary), p. 56.

<sup>6</sup>Ilam Revenue Office Records: Notice to the Moneylenders of Charkhola Regarding Non-Alienation of Kipat Lands, Kartik Sudi, 1958 (November, 1899).

<sup>7</sup>Order Regarding the Restoration of Kipat Lands in Fallo-kirat, Poush Sudi 8, 1945 (December, 1888).

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<sup>9</sup>Judicial Regulations for Morang District, Jestha Badi 14, 1861 (May, 1804), Section 4.

<sup>10</sup>Royal Order to Bishram Raut, 1861 (1804).

<sup>11</sup>Pallo-kirat Administration Regulations, Chaitra Sudi 13, 1853 (March, 1797).

<sup>12</sup>Royal Order to Thuk Andak, 1861 (1804).

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<sup>14</sup>Pallo-kirat Administration Regulations, Chaitra Sudi 13, 1853 (March, 1797).

<sup>15</sup>Ganga Prasad Upreti, Nepal Ko Bhumi Byabastha (Nepal's Land System), p. 8.

<sup>16</sup>Order Regarding Kipat Lands of Majhis at Karnalighat, Dailekh District, Chaitra 30, 1991 (April 12, 1935).

<sup>17</sup>Cf. Assignment of Kipat Land in Panauti, East No. 1, under Gole Rakam, Poush Badi 4, 1928 (December, 1871).

<sup>18</sup>B. B. Chemjong, Pallo-kirat Limbuwan Ka Mag Haru (Demands of the Limbuwan Pallo-kirat), pp. 41-2.

<sup>19</sup>Stanley Maron *et al.*, A Survey of Nepal Society, pp. 59-60.

<sup>20</sup>Royal Order Regarding Land Survey in Bhaktapur, 1804; Government of Nepal, Law Ministry Records, Kathmandu Assessment Order, 1950.

<sup>21</sup>Bhuidal Rai, "Shah Vamsha Ra Kirati" (Shah Dynasty and the Kiratis), Gorkhapatra, Aswin 11, 2019 (June 25, 1962).

<sup>22</sup>Itihas Prakash Mandal, Itihas Prakash (Light on History), Vol. I, p. 13.

<sup>23</sup>Royal Taxation Commission Records, Royal Order to the Limbus of Pallo-kirat, Shrawan Sudi 12, 1831 (July, 1774).

<sup>24</sup>D. R. Regmi, Modern Nepal, p. 96.

<sup>25</sup>Order Regarding Restoration of Kipat Lands in Pallo-kirat, Poush Sudi 8, 1945 (December, 1888).

<sup>26</sup>Order to the Dhankuta District Court Regarding Restoration of Kipat Lands, Chaitra Badi 5, 1937 (March, 1881).

<sup>27</sup> Dhanabajra Bajracharya and Jnan Mani Nepal, Aitihāsik Patra-Sangraha (A Collection of Historical Letters), p. 54.

<sup>28</sup> Ibid.

<sup>29</sup> This order is quoted in Order Regarding Restoration of Kipāt Lands in Pallo-kirat, Poush Sudi 8, 1945 (December, 1888).

<sup>30</sup> Francis Buchanan, Purnea Report, p. 257.

<sup>31</sup> Joseph Dalton Hooker, Himalayan Journals, pp. 149-50.

<sup>32</sup> Ibid., p. 151.

<sup>33</sup> Royal Taxation Commission Records, Royal Order to the Limbus of Pallo-kirat, Magh 9, 1917 (January, 1861).

<sup>34</sup> Iman Singh Chemjong, Kirat Itihas (Kirat History), p. 56.

<sup>35</sup> Royal Taxation Commission Records, Royal Order to the Limbus of Pallo-kirat, Shrawan Sudi 12, 1831 (July, 1774).

<sup>36</sup> Order Regarding Abolition of Kipāt Lands in Majhkirat, Chaitra Sudi 2, 1966 (March 15, 1910).

<sup>37</sup> Shankarman Rajbanshi, op. cit., Vol. 2, pp. 113-5.

<sup>38</sup> Order Regarding Abolition of Kipāt Lands in Majhkirat, Chaitra Sudi 2, 1966 (March, 1910).

<sup>39</sup> Government of Nepal, Law Ministry Records, Order Regarding Tax Assessments on Kipāt Pakho Lands in Majhkirat, Marga 2, 1998 (March 11, 1942).

<sup>40</sup> Cf. Kipāt Land Abolition in Kathmandu Valley and Surrounding Areas, 1893 (1836).

<sup>41</sup> Chittaranjan Nepali, Shri 5 Ran Bahadur Shah (King Ran Bahadur Shah), pp. 115-6.

<sup>42</sup> Register of Abolished Kipāt Lands in Sindhupalchok (East No. 1), 1960-61.

<sup>43</sup> Land Administration Regulations for Kathmandu Valley, Aswin Badi 5, 1856 (September, 1799).

<sup>44</sup> Confirmation of Kipāt Holding of Ram Nar Singh Mijhar, Bhadra Badi 5, 1865 (August, 1808).

<sup>45</sup> Cf. Order to the Mijhars of Tallogaun and Majhgaun in Barmandi (West No. 1), Baisakh 1, 1869 (April 13, 1812).

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<sup>47</sup>Government of Nepal, Law Ministry Records, Doti and Achham Revenue Regulations, Jesta 28, 1965 (June 10, 1908).

<sup>48</sup>Cf. Thaple Hulaki Rakam Land Register in Sindhupalchok, East No. 1, 1952 (1895).

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<sup>52</sup>Confirmation of Kipat Lands in Nagarkot and Other Villages, Poush Sudi 4, 1857 (January, 1801).

<sup>53</sup>Kipat Land Grant to Ratna Singh Lama, Poush Badi 5, 1861 (December, 1804).

<sup>54</sup>Government of Nepal, "Jagga Jamin Goshwara Ko" (On Miscellaneous Land Matters), Muluki Ain (Legal Code)(1870 ed.), Sections 22-23, p. 19.

<sup>55</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1888 ed.), Part III, Section 1, p. 25.

<sup>56</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1963 ed.), Section 1, p. 119.

<sup>57</sup>Cf. Ilam Regional Court Records, Dilli Ram Upadhyaya vs. Mahavarna Limbu, Marga 11, 1970 (November 26, 1913).

<sup>58</sup>Gajendra Bahadur Pradhananga, Limbuwan Ko Kipat Samasya (The Kipat Problem of Limbuwan), p. 4; Krishna Prasad Bhandari, "Kipat" (The Kipat System), Samyukta Prayas, Bhadra 28, 2016 (September 13, 1959).

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<sup>60</sup>See Vol. II, pp. 4-5.

<sup>61</sup>Shankarman Rajbanshi, op. cit., Vol. 2, pp. 80-1.

<sup>62</sup>Cf. Government of Nepal, "Report of the Muluki Office" (Law and Regulations Section), Nepal Kanun Patrika, Vol. IV, No. 7, Magh, 2018 (January-February, 1962), p. 73.

<sup>63</sup>Royal Taxation Commission, Memorandum of Member Devaman Angdembe, 1961.

<sup>64</sup>Government of Nepal, "Order Regarding Kipat Land in Ilam and Dasmajhiya," Nepal Kanun Patrika, Vol. IV, No. 7, Magh, 2018 (January-February, 1962), pp. 59-63.

## CHAPTER VIII

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<sup>2</sup>Iman Singh Chemjong, Limbu-Nepali-Angreji Shabdakosh (Limbu-Nepali-English Dictionary), p. 7.

<sup>3</sup>Order Regarding Restoration of Kipat Lands in Pallo-kirat, Poush Sudi 8, 1945 (December, 1888).

<sup>4</sup>Royal Taxation Commission Records, Order Regarding Alienation of Kipat Lands in Pallo-kirat, Jestha Badi 9, 1943 (May, 1886).

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<sup>7</sup>Royal Taxation Commission Records, Order Regarding Alienation of Kipat Lands in Pallo-kirat, Jestha Badi 9, 1943 (May, 1886).

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<sup>16</sup>Government of Nepal, "Order Regarding Kipat Land in Ilam and Dasmajhiya," Nepal Kanun Patrika, Vol. IV, No. 7, Magh, 2018 (January-February, 1962), pp. 59-63.

<sup>17</sup>Government of Nepal, "Sahu Asami Ko" (On Creditors and Debtors), Muluki Ain (Legal Code)(1935 ed.), Section 22, pp. 111-2.

<sup>18</sup>Government of Nepal, "Order Regarding Kipat Land in Ilam and Dasmajhiya," Nepal Kanun Patrika, Vol. IV, No. 7, Magh 2018 (January-February, 1962), pp. 59-63.

<sup>19</sup>Ilam Regional Court Records, Dhana Raj Thapa Kshetri vs. Purna Bahadur Limbu et al., Poush 3, 1986 (December 18, 1929).

<sup>20</sup>Government of Nepal, Law Ministry Records, Ilam Revenue Regulations, Section 60, 1934.

<sup>21</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1870 ed.), Section 32, p. 58.

<sup>22</sup>Report of the Sadar Dafdarkhana Office Regarding Mortgages on Kipat Lands, Marga Sudi 10, 1945 (November, 1888).

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<sup>25</sup>Government of Nepal, "Len Den Byabahar Ko" (On Monetary Transactions), Muluki Ain (Legal Code)(1963 ed.), Section 14, p. 149.

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<sup>28</sup>Krishna Prasad Bhandari, "Kipāt" (The Kipāt System), Samyukta Prayas, Aswin 4, 2016 (September 20, 1959).

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<sup>30</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1870 ed.), Sections 36-9, p. 59.

<sup>31</sup>Ministry of Law and Justice, Bhumi Sambandhi Ain, 2021 (Lands Act, 1964), Nepal Gazette, XIV-18 (Extraordinary), Sections 25-29, pp. 11-4.

<sup>32</sup>Ibid., Sections 33 and 37, pp. 16-7.

## CHAPTER IX

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<sup>2</sup>D. R. Regmi, Modern Nepal, p. 38.

<sup>3</sup>Iman Singh Chemjong, "Pallo-kirat Ko Arthik Abastha" (Economic Conditions in Pallo-kirat), Halkhabar, Marga 10, 2014 (November 25, 1957).

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<sup>8</sup>Report of the Pallo-kirat Survey Office, Kartik Sudi 14, 1941 (November, 1884).

<sup>9</sup>Cf. ibid., p. 59.

<sup>10</sup>Appointment of Lal Bir Limbu as Rai, Kartik 7, 1971 (October 23, 1914).

<sup>11</sup>Krishna Prasad Bhandari, "Pallo-kirat Ma Tiro" (Taxation in the Pallo-kirat Area), Samyukta Prayas, Bhadra 8, 2016 (August 24, 1959).

<sup>12</sup>Order Regarding Non-Registration of Lands and Homesteads in Pallo-kirat, Aswin Badi 5, 1925 (September, 1868).

<sup>13</sup>Royal Taxation Commission Records, Confirmation of Niti System in Pallo-kirat, Marga Badi 2, 1917 (November, 1860).

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<sup>28</sup>Order Regarding Tiruwa Subbas in Pallo-kirat, Aswin, 1940 (September, 1883).

<sup>29</sup>See Vol. I, pp. 141-2.

<sup>30</sup>Order Regarding Non-Registration of Lands and Homesteads in Pallo-kirat, Aswin Badi 8, 1925 (September, 1868).

<sup>31</sup>Gajendra Bahadur Pradhananga, Limbuwan Ko Kipat Samasya (The Kipat Problem of the Limbuwan Area), p. 4.

<sup>32</sup>Government of Nepal, Law Ministry Records, Order Regarding Remuneration of Talukdars in Thekka Thiti Districts, Kartik 4, 2003 (October 20, 1946).

<sup>33</sup>Shankarman Rajbanshi, op. cit., Part II, pp. 94-5.

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<sup>36</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1870 ed.), Sections 111-115, pp. 81-3.

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## CHAPTER X

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<sup>12</sup>Government of Nepal, Law Ministry Records, Order Regarding Appointment of Agents by Talukdars, Aswin 10, 2006 (September 22, 1949).

<sup>13</sup>Government of Nepal, "Report of the Muluki Office (Laws and Regulations Section), Nepal Kanun Patrika, Vol. IV, No. 7, Magh, 2018 (January-February, 1962), pp. 72-3.

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<sup>19</sup>Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1963 ed.), Section 7, p. 120.

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<sup>21</sup>Order Regarding Tiruwa Subbas of Pallo-kirat, Aswin, 1940 (September, 1883).

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<sup>25</sup>Ministry of Law, Justice and Parliamentary Affairs, Nyaya Prashasan (Vividh Byabastha) Ain, 2018 (Judicial Administration [Special Arrangements] Act, 1961), Nepal Gazette, XI-35 (Extraordinary), Kartik 29, 2018 (November 15, 1961).

<sup>26</sup>Government of Nepal, "Order Regarding Judicial Authority of Limbu Talukdars in Dhankuta and Ilam," Nepal Kanun Patrika, Vol. IV, No. 7, Magh, 2018 (January-February, 1962), p. 76.

<sup>27</sup>Ibid.

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<sup>29</sup>Narad Muni Thulung, "Panchayati Parampara Ka Kirat" (Panchayat Tradition of the Kirats), Gorkhapatra, Shrawan 14, 2018 (July 29, 1961).

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<sup>32</sup>Government of Nepal, Gaun Panchayat Ain, 2013 (Village Panchayat Act, 1956), Sections 3 and 20, pp. 2 and 8.

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<sup>37</sup>Naya Samaj, Jestha 9, 2019 (May 22, 1962).

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<sup>43</sup>Gajendra Bahadur Pradhananga, op. cit., p. 4.

<sup>44</sup>Himalchuli (Nepali, Weekly), Ashadh 6, 2020 (June 20, 1963).

<sup>45</sup>Government of Nepal, Law Ministry Records, Chhathum Revenue Regulations, Section 76, 1934.

## CHAPTER XI

<sup>1</sup>Royal Taxation Commission, Memorandum of Member Devaman Angdembe, 1961, p. 4.

<sup>2</sup>Ibid.

<sup>3</sup>B. B. Chemjong, Pallo-kirat Limbuwan Ka Mag Haru (Demands of the Limbuwan Pallo-kirat), p. 25.

<sup>4</sup>Royal Order to the Limbu Subbas of Ilam, Poush Sudi 14, 1891 (January, 1835).

<sup>5</sup>Government of Nepal, "Order Regarding Kipat Lands in Ilam and Dasmajhiya," Nepal Kanun Patrika, Vol. IV, No. 7, Magh, 2018 (January-February, 1962), p. 60.

<sup>6</sup>Government of Nepal, "Report of the Muluki Office (Laws and Regulations Section)," Nepal Kanun Patrika, Vol. IV, No. 7, Magh, 2018 (January-February, 1962), p. 69.

<sup>7</sup>Royal Taxation Commission Records, Petition of the Limbus of Pallo-kirat to King Tribhuwan, Bhadra, 2009 (September, 1952).

<sup>8</sup>Government of Nepal, "Report of the Muluki Office (Laws and Regulations Section)," Nepal Kanun Patrika, Vol. IV, No. 7, Magh, 2018 (January-February, 1962), p. 69.

<sup>9</sup>Order Regarding Tiruwa Subbas in Pallo-kirat, Aswin, 1940 (September, 1883).

- <sup>10</sup>Prem Bahadur Limbu and Bhupendra Nath Dhungel, Samkshipta Nepal Itihas (Concise History of Nepal), pp. 283-4.
- <sup>11</sup>Government of Nepal, Reports of the Land Reform Commission, Kathmandu: the Commission, 1953 (English Translation, Mimeographed), pp. 21-2.
- <sup>12</sup>Nepal Peasants' Party, Nepal Kisan Party Ko Ghoshana Patra (Manifesto of the Nepal Peasants' Party), Kathmandu: the Party (presumably) 1956, p. 12.
- <sup>13</sup>Nepal News Agency Report, May 12, 1960.
- <sup>14</sup>Nepal Rashtravadi Gorkha Parishad, Nepal Rashtravadi Gorkha Parishad Ko Chunav Ghoshana Patra (Election Manifesto of the Nepal Parishad, 1958), p. 24.
- <sup>15</sup>B. B. Chemjong, op. cit., p. 1.
- <sup>16</sup>Ibid., pp. 24-32.
- <sup>17</sup>Royal Taxation Commission Records, Royal Order to the Limbu Kipat Owners of Pallo-kirat, Chaitra 27, 2017 (April 9, 1961).
- <sup>18</sup>Ministry of Law and Parliamentary Affairs, Niji Ban Jangal Rashtriya Karan Ain, 2013 (Nationalization of Private Forests Act, 1957), Nepal Gazette, Vol. VI, No. 38, Magh 22, 2013 (February 4, 1957).
- <sup>19</sup>Ministry of Forests and Agriculture, Shikar Niyam Haru, 2019 (Hunting Rules, 1963), Nepal Gazette, Vol. XIII, No. 4, Baisakh 23, 2020 (May 6, 1963).
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- <sup>21</sup>Rakam Abolition Order, Chaitra 1, 2017 (March 14, 1961).
- <sup>22</sup>Cf. Naya Samaj, Jestha 25, 2018 (June 7, 1961).
- <sup>23</sup>Cf. Government of Nepal, "Jagga Pajani Ko" (On Land Evictions), Muluki Ain (Legal Code)(1963 ed.), Section 1, p. 119.
- <sup>24</sup>Cf. Register of Abolished Kipat Lands in Sindhupalchok (East No. 1), 2018 (1961-62).

- <sup>25</sup>Government of Nepal, "Royal Address to the Nation, January 5, 1961," Pages of History, Kathmandu: Department of Publicity and Broadcasting, 1963, p. 14.
- <sup>26</sup>Royal Taxation Commission Records, Order Regarding Remission of Taxes in Pallo-kirat, Ashadh 11, 1891 (June 25, 1834).
- <sup>27</sup>Krishna Prasad Bhandari, "Pallo-kirat Ko Jagga" (Land in Pallo-kirat), Samyukta Prayas, Bhadra 26, 2016 (September 11, 1959).
- <sup>28</sup>Government of Nepal, "Order Regarding Kipat Land in Ilam and Dasmajhiya," Nepal Kanun Patrika, Vol. IV, No. 7, Magh, 2018 (January-February, 1962), p. 59.
- <sup>29</sup>B. B. Chemjong, op. cit., p. 30.
- <sup>30</sup>Krishna Prasad Bhandari, "Kipat" (The Kipat System), Samyukta Prayas, Aswin 4, 2016 (September 20, 1959).
- <sup>31</sup>Gajendra Bahadur Pradhananga, Limbuwan Ko Kipat Samasya (The Kipat Problem of the Limbuwan Area), p. 7.
- <sup>32</sup>United Nations, Department of Economic Affairs, Progress in Land Reform, Vol. I, p. 177.
- <sup>33</sup>Ibid., p. 173.
- <sup>34</sup>Government of Nepal, Nepal Ko Janaganana (Nepal's Population Census), 1957, pp. 50-2.
- <sup>35</sup>His Majesty's Government, Bhumi Sudhar (Land Reform), 1964, p. 1.
- <sup>36</sup>Ministry of Law and Justice, Bhumi Sambandhi Ain, 2021 (Lands Act, 1964), Nepal Gazette, XIV-18 (Extraordinary), Marga 1, 2021 (November 16, 1964).
- <sup>37</sup>Ibid., Sections 7-8, pp. 4-5.
- <sup>38</sup>Ibid., Section 15, p. 8.
- <sup>39</sup>Bhumi Sudhar (Land Reform), op. cit., p. 2.
- <sup>40</sup>Bhumi Sambandhi Ain, 2021 (Lands Act, 1964), op. cit., Section 19(2), p. 10.
- <sup>41</sup>Ibid., Section 20, p. 10.
- <sup>42</sup>Ibid., Section 17, p. 9.

<sup>43</sup>Ibid., Section 45(d), p. 20.

<sup>44</sup>His Majesty's Government, Bhumi Sudhar Ke Ho (What Is Land Reform), 1960, p. 2.



## GLOSSARY OF NEPALI TERMS

ADHIYAN	System of tax assessment on the basis of half of the produce
AIN	Legal code
AMAL	A local council in Pallo-kirat headed by a Limbu Talukdar
AMALI	The head of an Amal
BALA	Lumbermen
BARUDKHANA	Gunpowder factory
BHATTA	Land assignments made on a lifetime basis for maintenance
BHEDABHADA	A tax assessed on Limbu Kipat homesteads in Pallo-kirat
BIRTA	Land grants made by the State to individuals, often taxable and conditional
BOSI	Lumbermen
BUDHYAULI	A member of the Limbu Amal in Pallo-kirat
BYANG	Gardener
CHARDAM THEKI	(1) A fee collected by Talukdars on land transactions or from new settlers  (2) A special tax assessment in cash, levied occasionally on Khet holdings in the hill districts and Kathmandu Valley
CHAUDHARI	A nonofficial functionary appointed for the collection of land taxes prior to the establishment of the Jimidari system
CHAUTARA	A high ranking State official, traditionally a member of the royal family
CHHEBHADEL	Public works office

CHITAI DAR	Caretaker, of temples, gardens, forests etcetera
CHUMAWAN	A levy imposed to cover the expenses of the sacred thread investiture ceremony of a prince of the royal family
CHUNI	Commoners with no obligation to provide Rakam services to the government
DAKARMI	Mason
DALA	Basket
DAMAI	Tailor
DARD	Emoluments of office payable in cash
DARMAHA	Emoluments of office payable in cash on a monthly basis
DASHA IN	A festival celebrated on the tenth day of the bright half of the moon, in the month of Aswin or Kartik (October-November)
DAURA	Fuelwood
DEWAN	A local official in the Tarai
DHALWA	Caretakers of irrigation channels
DHARMADHIKAR	Chief ecclesiastical authority
DHARNI	An avoirdupois measure equal to approximately five pounds
DHOKRE	Middlemen who purchased Tirja drafts from Jagirdars for collection of rents from tenants on Jagir lands
DOKE KHANGI	Land allotments to Rakam workers
DOKO BOKO	Obligation to provide services and payments under Rakams and Kipat land tenures
DUNIYA GUTHI	Birta lands endowed as Guthi without governmental approval

DWARE	A contractor appointed by a Jagirdar to collect rents on his Jagir lands
FADKE	A holding which does not contain a home-stead
FARMA ISI	Lifetime land assignments to members or relatives of the royal family
FATTEMUBARAK	A tax levied on the occasion of the Indrajatra festival to celebrate King Prithvi Narayan Shah's conquest of Kathmandu on Bhadra Sudi 14, 1825 (September, 1768)
GADIMUBARAK	A levy imposed to cover coronation expenses
GHANSI	Grass-cutter
GHIUKHANE	A cash assessment on Khet land in some hill districts and Kathmandu Valley, in addition to assessments in kind
GHODDOUD	A levy imposed to cover the expenses of the Ghodejatra (horse-race) festival in Kathmandu
GODDHUWA	A levy imposed to cover the expenses of the marriage of a princess of the royal family
GOL	Charcoal
GOURUNG	A Kipat owning Talukdar of the Tamang community
GOWA	A Kipat owning Talukdar of the Bhote community in northern Dhankuta
GUTHI	Land alienated by the State or by individuals for the performance of religious or charitable functions
HITICHOK	Supply and procurement office of the royal palace
HULAKI	Porter, mail-carrier
JAFATI	Birta lands abolished in 1806, and not restored subsequently

JAGERA	Raikar lands other than those assigned as Jagir
JAGIR	Land assignments made to government employees and functionaries as emoluments of office
JAGIRDAR	Beneficiary of Jagir land assignments, a government employee
JAISI	Children born of Brahman widows
JANGI MEGJIN	Military arsenal
JIMIDAR	Nonofficial land tax collection functionary, in the Tarai
JIMAWAL	Nonofficial tax collection functionary on Khet land in the hill districts and parts of Kathmandu Valley
JIUNI	Lifetime land assignments made for maintenance
KAGATE HULAKI	Mail-carrier
KAJI	A top ranking civil post in Nepal's administrative hierarchy
KAMI	Blacksmith
KANUGOYE	A nonofficial revenue functionary in the Tarai who was probably responsible for the compilation of land tax assessment records
KAROBARI	A member of the Limbu Amal in Pallo-kirot
KARTA	A member of the Limbu Amal in Pallo-kirot
KHALIKHANDE	Jagir lands temporarily vacant as a result of the death or termination of employment of the concerned Jagirdar and due to be reassigned as Jagir
KHANI	Mine
KHANGI	Rents on Jagir lands, also emoluments paid in cash

KHET	Irrigated land in the hill districts and Kathmandu Valley on which paddy and wheat can be cultivated (from Sanskrit <u>Kshetra</u> )
KHUWA	Assignments of unirrigated Pakho lands and homesteads as Jagir
KIPAT	Communal land tenure system prevalent among the Limbus of Pallo-kirat and other Mongolian communities in Nepal
KOTHABOS I	Lumbermen
KUMHALE	Potter
LAL MOHAR	Royal Seal (literally "red palm") of Nepal's ruling Shah dynasty
LOHAKARMI	Stoneworkers
MAFI RAKAM	Tax exempt lands under Rakam tenure
MAHANE	Leader of a Rakam work team
MAL	Revenue office
MARWAT	A category of Birta grants made to the families of military officials killed in war
MIJHAR	A Talukdar of certain Kipat owning communities
MINAHA THARI	A Thari who has more than twelve homesteads under his jurisdiction and hence is exempt from tax on his personal homestead in Pallo-kirat
MOHIBOTI	The share of the crop accruing to the cultivator
MURI	(1) A volumetric measure for grains, equivalent to 2.40 bushels  (2) A measure of land equal to 1,369 square feet
MULUKI AIN	Legal code
MULUKI SAWAL	Administrative code

NAIKE	Leader of a Rakam work team
NAKARMI	Blacksmith
NITI	Customary expiation for caste and sexual offenses
PAGARI	A member of the Limbu Amal in Pallokirat; also a variation of the Limbu Subba
PAJANI	Appointment, dismissal, confirmation, etcetera of government employees, tenants, etcetera
PAKHO	Unirrigated land on which maize, millet and other dry crops can be grown (in the hill districts and Kathmandu Valley)
PANCHAKHAT	Offenses involving capital punishment, life imprisonment, shaving of the head, branding for degradation to a lower caste, and loss of caste
PANCHAYAT	An elected committee representing one or more villages
PARBATIYA	Inhabitants of the hill areas, including Brahmans, Chhetries, Gourungs, Tamangs, etcetera
PATUWARI	A village functionary who assists the Jimidar in the maintenance of tax records and accounts
PAUNI	Untouchable
PETIYA	A category of lifetime Jagir assignments:
RAI	(1) A branch of the Kirati community, mainly inhabiting Majhkirat  (2) The head of a Limbu Amal  (3) A member of the Limbu Amal
RAIBANDI	System of periodic redistribution of cultivated land among the local population

RAIKAR	State landlordism; land on which taxes are collected and appropriated by the State
RAJA-ANKA	A collective term used to denote Gadimubarak, Goddhuwa and Chumawan levies
RAJGUTHI	Guthi lands operated directly or under its supervision by the State
RAKAM	Compulsory labor obligation
ROPANI	A measure of land equal to 5,476 square feet or 0.13 acres
SALAMI	A levy collected from Jagirdars; fee levied from Limbu Talukdars in Pallo-kirat on appointment
SALIANA	A levy imposed in addition to the land tax to finance the appointment of salaried mail-carriers after the abolition of the Kagate Hulaki Rakam in 1913
SARDAR	A top ranking civil official in Nepal's administrative hierarchy
SARKI	A leather worker
SAUNE FAGU	Homestead tax in the hill districts and Kathmandu Valley
SEBA BIRTA	A category of Birta grants which involved the performance of specific services, mostly of a religious character
SERMA	Tax on unmeasured Pakho landholdings in the hill districts and Kathmandu Valley
SIKARMI	Carpenter
SILAUTE	Laborer employed to grind gunpowder in gunpowder factories
SUBBA	(1) The head of the Limbu Amal in Pallo-kirat

	(2) The administrative head of a district in the early nineteenth century
	(3) A top ranking civil official
SUBEDAR	The commander of a military regiment in the early nineteenth century
TALSING	Rentier, landowner
TULSING BOTI	Rent, or the portion of the crop accruing to the landowner
TALUKDAR	A generic term used to denote land tax collectors, usually in the hill districts and Kathmandu Valley
TANSING KHOKSING	Wastelands reclaimed and used as Kipat in Pallo-kirat
TELVATTI	A tax imposed to cover the expenses of oil (Tel) and lamp (Vatti) during the Diwali festival
THAPLE HULAKI	Porters
THARI	A non-Limbu functionary appointed by a Limbu Talukdar to collect taxes from non-Limbu landowners in the area under his jurisdiction in Pallo-kirat
THEK	A fixed cash assessment payable on a contractual basis, so that no remissions are allowed thereon
THEKKA THITI	A system of land tax collection on a contractual basis
TIRJA	A transferable and negotiable draft entitling a Jagirdar to collect rents on his Jagir lands
TIRUWA SUBBA	A Limbu Subba in Pallo-kirat who has not surrendered any Kipat land as Raikar and hence is not entitled to any tax remission
TIRUWA THAR	A Thari who has less than twelve non-Limbu holdings under his jurisdiction and hence is not entitled to any tax remission
UMRA	The commander of the local militia during the pre-Rana period



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